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DEPARTMENT OF CIVIL SUPPLIES AND TRANSPORT

NOTIFICATION

The 30th December 1944

No. 10064-ST(G)-44/2192—In exercise of the powers conferred by clause (*d*) of section 2 of the Hoarding and Profiteering Prevention Ordinance, 1943 (Ordinance No. XXXV of 1943), the Governor of the Punjab is pleased to appoint all Civil Supplies Inspectors in the Punjab to be Inspectors for the purposes of the aforesaid Ordinance, within the local limits of their respective jurisdictions.

B. WACE

Secretary to Government Punjab
Supplies and Transport Departments

2104 CS—1193—2-1-45—SGPP Lahore

constituted under the provisions of section 85 ; "

(*b*) the existing clauses (10), (11) and (12) shall be renumbered as clauses (12), (13) and (14) respectively, and after clause (9) the following clauses shall be inserted, namely :—

" (*10*) ' Amritdhari Sikh ' means and includes every person who has taken *khande-ka-amrit* or *khanda pahul* prepared and administered according to the tenets of Sikh religion and rites, at the hands of five *pyaras* or ' beloved ones ' ;

(*11*) " Patit " means a person who being a *keshadhari* Sikh trims or shaves his beard or *keshas* or who after taking *amrit* commits any one or more of the four *kurahits*. "

Amendment of section 25 of Act VIII of 1925.

3. In section 25 of the said Act, for the words commencing " property or " and ending " land revenue ", the following shall be substituted, namely :—

" income of such gurdwara or by way of temporary alienation of the agricultural land of such gurdwara for a period which the Collector may determine. "

Amendment of section 40 of Act VIII of 1925.

4. In section 40 of the said Act, after the word " management " the words " or a local committee ", shall be inserted.

Amendment of section 41 of Act VIII of 1925.

5. In section 41 of the said Act, after the word " committee " the words " or a local committee ", shall be inserted.

Board as it considers proper, select twelve constituencies from among the constituencies specified in Schedule IV, and the constituencies so selected shall be plural constituencies, each returning two members, of whom one shall be a Mazhabi Sikh, a Ramdasia Sikh or a Kabirpanthia Sikh, and the other shall be a Sikh who is neither a Mazhabi Sikh, a Ramdasia Sikh nor a Kabirpanthia Sikh ".

Amendment of section 45 of Act VIII of 1925.

8. In subsection (*1*) of section 45 of the said Act, after clause (*v*) the following clauses shall be added, namely :—

" (*vi*) being a *keshadhari* Sikh is not a *amritdhari* ;
(*vii*) takes alcoholic drinks ;
(*viii*) cannot read and write Gurmukhi."

Amendment of section 46 of Act VIII of 1925.

9. In section 46 of the said Act, after clause (*vii*) the following clauses shall be added; namely :—

" (*viii*) being a *keshadhari* Sikh is not a *amritdhari* ;
(*ix*) takes alcoholic drinks ;
(*x*) cannot read and write Gurmukhi."

Amendment of section 49 of Act VIII of 1925.

10. For section 49 of the said Act, the following section shall be substituted, namely :—

Qualifications of electors.

" *49.* Every person shall be entitled to have his name registered on the electoral roll of a constituency constituted for the election of a member or members of the Board who is a resident in that constituency and either—

(*i*) is on the electoral roll for the time being in force of persons entitled to vote for the election of a

member to represent a Sikh urban or rural constituency of the Provincial Legislative Assembly of the Punjab, or

(*ii*) is a Sikh more than twenty-one years of age, who has had his name registered as a voter in such manner as may be prescribed :

Provided that no person shall be registered as an elector who—

(*a*) trims or shaves his beard or *keshas* except in case of *sehjdhari* Sikhs ;

(*b*) smokes ;

(*c*) takes alcoholic drinks. "

Amendment of section 50 of Act VIII of 1925.

11. Section 50 of the said Act shall be renumbered as subsection (*1*) of section 50, and after subsection (*1*) as renumbered the following subsection shall be added, namely :—

" (2) In any plural constituency as provided by section 44, the right of voting shall be exercisable in the following manner that is to say, a vote may be cast for each of the two candidates of whom one shall be a Mazhabi Sikh, a Ramdasia Sikh or a Kabirpanthia Sikh and the other shall be a Sikh who is not either a Mazhabi Sikh or a Ramdasia Sikh or a Kabirpanthia Sikh ".

Amendment o section 51 of Act VIII of 1925.

12. In section 51 of the said Act for the word " three " the word " five" shall be substituted.

Amendment of section 52 of Act VIII of 1925.

13. In section 52 of the said Act,—

(*i*) in subsection (1) after the word " nominated " the words " or co-opted " shall be added, and

(*ii*) in subsection (2), after the word " nominated " the words "or co-opted" shall be added.

Amendment of section 62 of Act VIII of 1925.

14. In section 62 of the said Act, for the words "and another to be Vice-President of the Board", the following words shall be substituted, namely :—

"two others to be Vice-Presidents (one Senior and one Junior) and another to be General Secretary of the Board".

Amendment of section 63 of Act VIII of 1925.

15. In subsection (1) of section 63 of the said Act :—

(*a*) after the word "Board" where it first occurs, the following words shall be inserted, namely :—

"if the Board so desires,"

(*b*) for the words "office holders" the words "office bearers" shall be substituted.

Amendment of section 67 of Act VIII of 1925.

16. In section 67 of the said Act, after the words " Executive Committee " where they first occur, the words " or of the Board " shall be added.

Amendment of section 73 of Act VIII of 1925.

17. In section 73 of the said Act,—

(*i*) after the word " remuneration " the words " or daily allowance and travelling expenses " shall be inserted ; and

(*ii*) after the word " Government " the words " with consultation of the Board " shall be inserted.

Amendment of section 79 of Act VIII of 1925.

18. In section 79 of the said Act, the word "or" at the end of clause (*iii*) and clause (*iv*) shall be deleted.

Amendment of section 85 of Act VIII of 1925.

19. For section 85 of the said Act, the followi section shall be substituted, namely :-

"85. (*1*) The Board shall be the Committee Management for the Gurdwaras known as :—

(*i*) the Sri Akal Takhat Sahib at Amritsar and S Takhat Keshgarh Sahib, Anandpur ;

(*ii*) The Darbar Sahib, Baba Attal Sahib and other Notified Sikh Gurdwaras other th Sri Akal Takhat Sahib situated within t Municipal boundaries of Amritsar ;

(*iii*) Sri Darbar Sahib and all other notified Si Gurdwaras within the limits of Municip area of Tarn Taran ;

(*iv*) Notified Sikh Gurdwaras at Nankana Sahib ;

(*v*) All the Notified Sikh Gurdwaras at Anand and the Gurdwaras connected therewith than the Sri Takhat Keshgarh Sahib.

(*vi*) The Notified Sikh Gurdwara at Mukatsar;

(*vii*) The Notified Sikh Gurdwaras within the limi of Hassan Abdal Small Town in Attock Di trict; and

(*viii*) The Notified Sikh Gurdwaras within the limi of Lahore Corporation.

(*ix*) Any other Notified Sikh Gurdwara which t Board in general meeting by two-thi majority of the members present in such meeting, may from time to time decide to grouped with any of the Gurdwaras mentio ed in this section.

(*2*) The Board shall in consultation with lo committees prepare a scheme for Administration a Management of the Gurdwaras described in subsecti (*1*), their property, endowments, funds and incom Thereafter, this scheme may be modified or amended fro time to time by a resolution of the Board passed by majority of two-thirds of the members present in t meeting, after consulting the local committee for t Gurdwara or Gurdwaras concerned, constituted under su section (*3*):

Provided that any scheme so prepared shall provi that 10 per cent of the gross income be earmarked the Committee of Management for the promotion a up lift of Industry by which the Sikh Community sh benefit.

(3) (*a*) The local Committee for the Gurdwaras Al Takhat and Keshgarh mentioned in subsection (*1*) shall be the Board.

(*b*) The local Committee for the Gurdwaras me tioned in subsection (1) (*ii*) shall consist of—

(*i*) three members elected by the electors of t Municipal area of Amritsar registered und the provisions of section 92 ;

(*ii*) four members elected by the electors of Amritsar District registered under the p visions of section 92 other than the elect so registered of the Municipal area of Am sar ;

(*iii*) five members elected by the Board, in gene meeting one of whom shall be one of persons nominated to be member of the Bo under the provisions of subsection (2) of tion 43 ;

(*c*) The local Committee for the Gurdwaras m tioned in subsection (1) (*iii*) shall consist of—

(*i*) one member elected by the electors of Munic area of Tarn Taran, registered under the visions of section 92 ;

(*ii*) three members elected by the electors of Amritsar District registered under the visions of section 92, other than the ele so registered of Municipal area of Tarn Ta

(*iii*) three members elected by the Board general meeting ;

(d) The local Committee for the Gurdwaras mentioned in subsection (1) (iv) shall consist of—

(i) one member elected by the electors of the Municipal area of Nankana Sahib registered under the provisions of section 92;

(ii) two members elected by the electors of the Sheikhupura District registered under the provisions of section 92 other than the electors so registered of Municipal area of Nankana Sahib;

(iii) two members elected by the electors of the Gujranwala District registered under the provisions of section 92;

(iv) one member elected by the electors of the Lahore District registered under the provisions of section 92;

(v) two members elected by the electors of the Lyallpur District registered under the provisions of section 92;

(vi) five members elected by the Board in general meeting.

(e) The Local Committee for the Gurdwaras mentioned in subsection (1) (v) shall consist of—

(i) two members elected by the electors of the revenue estates of Anandpur, Tarapur, Lodipur, Basali and Chak registered under the provisions of section 92;

(ii) two members elected by the electors of the Hoshiarpur District registered under the provisions of section 92, other than the electors specified in clause (i);

(iii) one member elected by the electors of the Ambala District registered under the provisions of section 92;

(iv) one member elected by the electors of the Jullundur District registered under the provisions of section 92;

(v) five members elected by the Board in general meeting two of whom shall be residents of Kapurthala State.

(f) The Local Committee for the Gurdwaras mentioned in subsection (1) (vi) shall consist of—

(i) one member elected by the electors of the municipal area of Mukatsar registered under the provisions of section 92;

(ii) two members elected by the electors of the Ferozepore District registered under the provisions of section 92, other than the electors so registered of the municipal area of Mukatsar;

(iii) one member elected by the electors of the Ludhiana District registered under the provisions of section 92;

(iv) five members elected by the Board in general meeting, one of these being resident of Nabha State and one of Faridkot State.

(g) The Local Committee for the Gurdwaras mentioned in subsection (1) (vii) shall consist of—

(i) two members elected by the electors of the Rawalpindi District registered under the provisions of section 92;

(ii) one member elected by the electors of the Attock District registered under the provisions of section 92;

(iii) one member elected by the electors of the Jhelum District registered under the provisions of section 92;

(iv) five members elected by the Board in general meeting two of whom shall be residents of the North-West Frontier Province and one a *Sehdhari* Sikh resident of North-West Frontier Province or Rawalpindi Division.

(h) The Local Committee for the Gurdwaras mentioned in subsection (1) (viii) shall consist of—

(i) three members elected by the electors of Lahore Corporation registered under the provisions of section 92;

(ii) three members elected by the electors of the Lahore District registered under the provisions of section 92 other than the electors so registered of the Lahore Corporation;

(iii) two members elected by the Board in general meeting.

(4) The constituencies for the election of the various local committees mentioned in this clause shall be single member constituencies.

(5) The various Local Committees, constituted under subsection (3), shall carry on the day to day business of the respective Gurdwaras within the sanctioned budget under the supervision, directions and control of the Board and subject to the provisions of the Act and the scheme of Administration referred to in subsection (2):

Provided that none of the members elected by the Board in general meeting to the local committees constituted under subsection (3) shall belong to the Districts which have the right to elect members to the said local committees:

Provided further that the existing committees of management of the Gurdwaras under this section shall hereafter act as local committees of the respective Gurdwaras till the next Gurdwara General Election takes place."

Insertion of section 86- in Act VIII of 1925.

20. After section 86 of the said Act, the following section shall be inserted, namely :—

"86-A. A member of committee of management constituted under section 86 and a member of local committee constituted under section 85 shall not be eligible for election as a member of the executive committee of the Board and if any member of the executive committee at any time becomes a member of such committee of management or local committee, he shall forthwith cease to be a member of the executive committee."

Amendment of section 87 of Act VIII of 1925.

21. In section 87 of the said Act, the word "local" shall be inserted before the word "committee" where it occurs for the second time.

Amendment of section 88 of Act VIII of 1925.

22. In section 88 of the said Act—

(a) in subsection (1) the words "local committees or" shall be inserted before the word "committees" and the words "local committee or" shall be inserted before the word "committee";

(b) in subsection (2), the word "local" shall be inserted before the word "committee" wherever it occurs, and the words "or co-opted as the case may be" shall be omitted.

Amendment of section 89 o Act VIII of 1925.

23. In subsection (1) of section 89, the words "or a local committee" shall be inserted after the word "committee".

member to represent a Sikh urban or rural constituency of the Provincial Legislative Assembly of the Punjab, or

(*ii*) is a Sikh more than twenty-one years of age, who has had his name registered as a voter in such manner as may be prescribed :

Provided that no person shall be registered as an elector who—

(*a*) trims or shaves his beard or *keshas* except in case of *sehjdhari* Sikhs ;

(*b*) smokes ;

(*c*) takes alcoholic drinks. "

Amendment of section 50 of Act VIII of 1925.

11. Section 50 of the said Act shall be renumbered as subsection (*1*) of section 50, and after subsection (*1*) as renumbered the following subsection shall be added, namely :—

" (2) In any plural constituency as provided by section 44, the right of voting shall be exercisable in the following manner that is to say, a vote may be cast for each of the two candidates of whom one shall be a Mazhabi Sikh, a Ramdasia Sikh or a Kabirpanthia Sikh and the other shall be a Sikh who is not either a Mazhabi Sikh or a Ramdasia Sikh or a Kabirpanthia Sikh ".

Amendment o section 51 of Act VIII of 1925.

12. In section 51 of the said Act for the word " three " the word " five" shall be substituted.

13. In section 52 of the said Act,—

Amendment of section 52 of Act VIII of 1925.

(*i*) in subsection (1) after the word " nominated " the words " or co-opted " shall be added, and

(*ii*) in subsection (2), after the word " nominated " the words "or co-opted" shall be added.

Amendment of section 62 of Act VIII of 1925.

14. In section 62 of the said Act, for the words "and another to be Vice-President of the Board", the following words shall be substituted, namely :—

"two others to be Vice-Presidents (one Senior and one Junior) and another to be General Secretary of the Board".

15. In subsection (1) of section 63 of the said Act :—

Amendment of section 63 of Act VIII of 1925.

(*a*) after the word "Board" where it first occurs, the following words shall be inserted, namely :—

"if the Board so desires,"

(*b*) for the words "office holders" the words "office bearers" shall be substituted.

Amendment of section 67 of Act VIII of 1925.

16. In section 67 of the said Act, after the words " Executive Committee " where they first occur, the words " or of the Board " shall be added.

17. In section 73 of the said Act,—

Amendment of section 73 of Act VIII of 1925.

(*i*) after the word " remuneration " the words " or daily allowance and travelling expenses " shall be inserted ; and

(*ii*) after the word " Government " the words " with consultation of the Board " shall be inserted.

Amendment of section 79 of Act VIII of 1925.

18. In section 79 of the said Act, the word "or" at the end of clause (*iii*) and clause (*iv*) shall be deleted.

Amendment of section 85 of Act VIII of 1925.

19. For section 85 of the said Act, the followi section shall be substituted, namely :-

"85. (*1*) The Board shall be the Committee o Management for the Gurdwaras known as :—

(*i*) the Sri Akal Takhat Sahib at Amritsar and S Takhat Keshgarh Sahib, Anandpur ;

(*ii*) The Darbar Sahib, Baba Attal Sahib and a other Notified Sikh Gurdwaras other th Sri Akal Takhat Sahib situated within th Municipal boundaries of Amritsar ;

(*iii*) Sri Darbar Sahib and all other notified Sik Gurdwaras within the limits of Municip area of Tarn Taran ;

(*iv*) Notified Sikh Gurdwaras at Nankana Sahib ;

(*v*) All the Notified Sikh Gurdwaras at Anandp and the Gurdwaras connected therewith than the Sri Takhat Keshgarh Sahib.

(*vi*) The Notified Sikh Gurdwara at Mukatsar ;

(*vii*) The Notified Sikh Gurdwaras within the limi of Hassan Abdal Small Town in Attock Di trict; and

(*viii*) The Notified Sikh Gurdwaras within the limi of Lahore Corporation.

(*ix*) Any other Notified Sikh Gurdwara which t Board in general meeting by two-thir majority of the members present in such meeting, may from time to time decide to grouped with any of the Gurdwaras mentio ed in this section.

(*2*) The Board shall in consultation with lo committees prepare a scheme for Administration a Management of the Gurdwaras described in subsecti (*1*), their property, endowments, funds and incom Thereafter, this scheme may be modified or amended fro time to time by a resolution of the Board passed by majority of two-thirds of the members present in t meeting, after consulting the local committee for t Gurdwara or Gurdwaras concerned, constituted under su section (*3*):

Provided that any scheme so prepared shall provi that 10 per cent of the gross income be earmarked the Committee of Management for the promotion a up lift of Industry by which the Sikh Community sh benefit.

(3) (*a*) The local Committee for the Gurdwaras Al Takhat and Keshgarh mentioned in subsection (*1*) shall be the Board.

(*b*) The local Committee for the Gurdwaras me tioned in subsection (1) (*ii*) shall consist of—

(*i*) three members elected by the electors of t Municipal area of Amritsar registered und the provisions of section 92 ;

(*ii*) four members elected by the electors of t Amritsar District registered under the p visions of section 92 other than the electo so registered of the Municipal area of Am sar ;

(*iii*) five members elected by the Board, in gene meeting one of whom shall be one of persons nominated to be member of the Bo under the provisions of subsection (2) of s tion 48 ;

(*c*). The local Committee for the Gurdwaras me tioned in subsection (1) (*iii*) shall consist of—

(*i*) one member elected by the electors of Munic area of Tarn Taran, registered under the visions of section 92 ;

(*ii*) three members elected by the electors of Amritsar District registered under the visions of section 92, other than the ele so registered of Municipal area of Tarn Ta

(*iii*) three members elected by the Board general meeting ;

(*d*) The local Committee for the Gurdwaras mentioned in subsection (1) (*iv*) shall consist of—

(*i*) one member elected by the electors of the Municipal area of Nankana Sahib registered under the provisions of section 92;

(*ii*) two members elected by the electors of the Sheikhupura District registered under the provisions of section 92 other than the electors so registered of Municipal area of Nankana Sahib;

(*iii*) two members elected by the electors of the Gujranwala District registered under the provisions of section 92;

(*iv*) one member elected by the electors of the Lahore District registered under the provisions of section 92;

(*v*) two members elected by the electors of the Lyallpur District registered under the provisions of section 92;

(*vi*) five members elected by the Board in general meeting.

(*e*) The Local Committee for the Gurdwaras aentioned in subsection (1) (*v*) shall consist of—

(*i*) two members elected by the electors of the revenue estates of Anandpur, Tarapur, Lodipur, Basali and Chak registered under the provisions of section 92;

(*ii*) two members elected by the electors of the Hoshiarpur District registered under the provisions of section 92, other than the electors specified in clause (*i*);

(*iii*) one member elected by the electors of the Ambala District registered under the provisions of section 92;

(*iv*) one member elected by the electors of the Jullundur District registered under the provisions of section 92;

(*v*) five members elected by the Board in general meeting two of whom shall be residents of Kapurthala State.

(*f*) The Local Committee for the Gurdwaras menned in subsection (1) (*vi*) shall consist of—

(*i*) one member elected by the electors of the municipal area of Mukatsar registered under the provisions of section 92;

(*ii*) two members elected by the electors of the Ferozepore District registered under the provisions of section 92, other than the electors so registered of the municipal area of Mukatsar;

(*iii*) one member elected by the electors of the Ludhiana District registered under the provisions of section 92;

(*iv*) five members elected by the Board in general meeting, one of these being resident of Nabha State and one of Faridkot State.

(*g*) The Local Committee for the Gurdwaras ntioned in subsection (1) (*vii*) shall consist of—

(*i*) two members elected by the electors of the Rawalpindi District registered under the provisions of section 92;

(*ii*) one member elected by the electors of the Attock District registered under the provisions of section 92;

(*iii*) one member elected by the electors of the Jhelum District registered under the provisions of section 92;

(*iv*) five members elected by the Board in general meeting two of whom shall be residents of the North-West Frontier Province and one a *Sehjdhari* Sikh resident of North-West Frontier Province or Rawalpindi Division.

(*h*) The Local Committee for the Gurdwaras mentioned in subsection (1) (*viii*) shall consist of—

(*i*) three members elected by the electors of Lahore Corporation registered under the provisions of section 92;

(*ii*) three members elected by the electors of the Lahore District registered under the provisions of section 92 other than the electors so registered of the Lahore Corporation;

(*iii*) two members elected by the Board in general meeting.

(4) The constituencies for the election of the various local committees mentioned in this clause shall be single member constituencies.

(5) The various Local Committees, constituted under subsection (3), shall carry on the day to day business of the respective Gurdwaras within the sanctioned budget under the supervision, directions and control of the Board and subject to the provisions of the Act and the scheme of Administration referred to in subsection (2):

Provided that none of the members elected by the Board in general meeting to the local committees constituted under subsection (3) shall belong to the Districts which have the right to elect members to the said local committees:

Provided further that the existing committees of management of the Gurdwaras under this section shall hereafter act as local committees of the respective Gurdwaras till the next Gurdwara General Election takes place."

Insertion of section 86- in Act VIII of 1925.

20. After section 86 of the said Act, the following section shall be inserted, namely :—

"86-A. A member of committee of management constituted under section 86 and a member of local committee constituted under section 85 shall not be eligible for election as a member of the executive committee of the Board and if any member of the executive committee at any time becomes a member of such committee of management or local committee, he shall forthwith cease to be a member of the executive committee."

Amendment of section 87 of Act VIII of 1925.

21. In section 87 of the said Act, the word "local" shall be inserted before the word "committee" where it occurs for the second time.

Amendment of section 88 of Act VIII of 1925.

22. In section 88 of the said Act—

(*a*) in subsection (1) the words "local committees or" shall be inserted before the word "committees" and the words "local committee or" shall be inserted before the word "committee";

(*b*) in subsection (2), the word "local" shall be inserted before the word "committee" wherever it occurs, and the words "or co-opted as the case may be" shall be omitted.

Amendment of section 89 o Act VIII of 1925.

23. In subsection (1) of section 89, the words "or a local committee" shall be inserted after the word "committee".

24. In subsection (1) of section 90 of the said Act—

Amendment of section 90 of Act VIII of 1925.

(a) after the word "committee", the words "or of a local committee" shall be added ;

(b) in clause (vi) after the word "patit", the word "or" shall be added ; and

(c) after clause (vi), the following clauses shall be added, namely :—

"(vii) is not a Sikh, or

(viii) being a *keshadhari* Sikh is not a *amritdhari*, or

(ix) takes alcoholic drinks, or

(x) cannot read and write Gurmukhi".

25. In section 91 of the said Act—

Amendment of section 91 of Act VIII of 1925.

(a) after the word "nominated", the words "or co-opted" shall be inserted ;

(b) in clause (iv between the words "patit" and "or" the words "or not a Sikh" shall be inserted ; and

(c) after clause (vi), the following clauses shall be added, namely :—

"(vii) being a *keshadhari* Sikh is not a *amritdhari*, or

(viii) takes alcoholic drinks, or

(ix) cannot read and write Gurmukhi."

26. For section 92 of the said Act, the following section shall be substituted, namely :—

Amendment of section 92 of Act VIII of 1925.

"92. Every person shall be entitled to have his name registered on the electoral roll of a constituency for the election of a member or members of a committee or of a local committee who is a resident in that constituency, and either :—

Qualification of electors.

(i) is on the electoral roll for the time being in force of persons entitled to vote for the election of a member to represent a Sikh urban or rural constituency of the Provincial Legislative Assembly, or

(ii) is a Sikh more than twenty-one years of age and has had his name registered as a voter in such manner as may be prescribed :

Provided that no person shall be registered as an elector who—

(a) trims or shaves his beard or *keshas* except in case of *Sehjdhari* Sikhs ;

(b) smokes ; and

(c) takes alcoholic drinks. "

27. In section 93 of the said Act, the words "or a local committee " shall be inserted after the word " committee".

Amendment of section 93 of Act VIII of 1925.

28. In section 94 of the said Act, for the word "three ", the word " five " shall be substituted.

Amendment of section 94 of Act VIII of 1925.

29. In section 96 of the said Act, the word "local " shall be inserted before the word "committee".

Amendment of section 96 of Act VIII of 1925.

30. At the end of section 96 of the said Act the following new subsection shall be added and the present section be renumbered as subsection (1) :—

Amendment of section 96 of Act VIII of 1925.

"(2) If in three consecutive elections no member is elected for the committee of management of a notified Sikh Gurdwara the Board may constitute the Committee for such a gurdwara: provided the persons appointed upon such a committee shall be the residents of the district in which the said gurdwara or gurdwaras are situated. "

31. In section 97of the said Act, the word " local shall be inserted before the word "com mittee"where it occurs for the first time.

Amendment of section 97 of Act VIII of 1925.

32. For section 105 of the said Act, the followin section shall be substituted, namely :—

Amendment of section 105 of Act VIII of 1925.

" 105. The provisions of sections 95, 98, 99, 100, 10 102, 103 and 104 shall apply to the loc committees constituted under section 85, bu nothing contained in this chapter shall appl to the Board when acting as the committe of management for the gurdwaras specified section 85 (1)."

33. At the end of section 106 of the said Act, t following subsection shall be add namely :—

Amendment of section 106 of Act VIII of 1925.

"(6) Nothing contained in subsections (2), (3), (and (5) shall apply to the Board when ac ing as a Committee of management und section 85 of this Act. In the case of suc a committee when after providing for th purposes specified in subsection (1) the remains or appears likely to remain any su plus sum or any income not required for su purposes, the committee may by a resoluti passed by not less than two-thirds of t members present in the meeting : provid that the meeting is attended by not le than one-half of the total members co stituting the committee, utilize or alloca a part or the whole of such surpl sum or income of any particular gurdwa under its management to a particular religio educational, charitable or industrial purpos

Provided further hat an allocation so made devote to such purpose income accrui during a period of more than three years in at any time not sooner than three yea after the allocation was made be rescinded varied by a subsequent resolution of t committee passed in the like manner. "

34. For subsection (2) of section 107 of the sa Act, the following shall be su stituted :—

Amendment of section 107 of Act VIII of 1925.

" (2) The proportion which such contributi shall bear to the annual Income of a gur wara shall be fixed for each gurdwara by t Board: provided that it shall not exce one-tenth of such income. "

35. At the end of section 107 of the said Act, the fo lowing subsection shall be added, nam ly: —

Amendment of section 107 of Act VIII of 1925.

" (3) The Board shall be competent to reduce t amount of contribution due to the Boa from any committee or gurdwara in a year for special reasons. Further t Board shall have power to prescribe t limit or annual income of the gurdwa or gurdwaras which may be totally exemp ed from making the contribution payab to the Board under the provisions of thi section."

36. For subsection (3) of section 108 of the said Act the following shall be substituted namely :—

Amendment of section 108 of Act VIII of 1925.

" (3) The General Board Fund shall be applie solely to the payment of expenses lawful incurred by the Board in the exercise of it powers under the provisions of this Act

towards the discharge of obligations legally incurred and towards the maintenance, protection and support of such historical gurdwaras which in the opinion of the Board cannot be maintained, protected or provided for otherwise, provided that if after paying such expenses and discharging such obligations and affording such protection any surplus sum remains, such surplus sum, up to the amount of twenty-thousand rupees in any year, may be spent by the Board on any religious, charitable, educational or industrial purposes and on such non-political purposes as are connected with the general uplift and welfare of the Panth as the Board may deem fit."

Amendment of section 110 of Act VIII of 1925.

37. In section 110 of the said Act, the word "industrial" shall be inserted after the word "charitable".

Amendment of section 111 of Act VIII of 1925.

38. In section 111 of the said Act, the word "industrial" shall be inserted after the word "charitable."

Amendment of section 120 of Act VIII of 1925.

39. In section 120 of the said Act, the words "or the local committee" shall be inserted after the word "committee" wherever it occurs.

Amendment of section 121 of Act VIII of 1925.

40. In subsection (2) of section 121 of the said Act, the word "local" shall be inserted before the word "committees" and the words "*subsection (2) and subsection (4) of*" shall be omitted.

Amendment of section 123 of Act VIII of 1925.

41. In subsection (4) of section 123 of the said Act, the words, brackets and figure "of subsection (1)" shall be omitted.

Amendment of section 125 of Act VIII of 1925.

42. In section 125 of the said Act, before the words "general superintendence", the words "control, direction and" shall be inserted.

Amendment of section 127 of Act VIII of 1925.

43. In section 127 of the said Act, for the words "or educational nature" the words "educational or industrial nature" shall be substituted.

Amendment of section 131 of Act VIII of 1925.

44. In section 131 of the said Act, the words, brackets and figure "of subsection (1)" shall be deleted.

Amendment of section 134 of Act VIII of 1925.

45. At the end of section 134 of the said Act, the following proviso shall be added :—

"Provided that nothing contained in the provisions of this section shall debar the Committee from prescribing with the approval of the Board the maximum period of service or age limit for its employees, including the Ministers of the Gurdawaras under its management. After the prescribed period of service or age limit, the employees, including the Ministers shall have to retire."

Amendment of section 135 of Act VIII of 1925.

46. In subsection (9) of section 135 of the said Act, the words, brackets and figure "of subsection (1)" shall be omitted.

Amendment of section 136 of Act VIII of 1925.

47. In subsection (2) of section 136 of the said Act, the words, brackets and figure "of subsection (1)" where they occur for the second time shall be omitted.

"every appointment of an Inspector by a local authority shall be made with the previous approval of the Provincial Government or of such authority as may be appointed in this behalf by the Provincial Government and".

Amendment of section 7, Punjab Act, VIII of 1929

4. In subsection (1) of section 7 of the said Act—

(*a*) in clause (*a*), for the words commencing "of food" and ending "for sale", the following words shall be substituted, namely :—

"or storage of food where he has reasonable ground for believing that food is kept which is intended for sale", and

(*b*) in clause (*c*), after the word "health" the words "or which he suspects to be adulterated" shall be inserted.

Amendment of section 8, Punjab Act, VIII of 1929.

5. In section 8 of the said Act—

(*a*) in subsection (1), the words commencing "provided" and ending "such package" shall be omitted ; and

(*b*) after subsection (1), the following subsection shall be inserted, namely :—

"(1-A) When a sample is taken from the stock in the custody of a commission agent, such agent shall be bound, on demand by the

"manufacture or sell" shall be inserted.

(2) For subsections (2), (3) and (4) of section 13 of the said Act, the following subsections shall be substituted, namely :—

"(2) No person who sells or forwards by any public conveyance any artificial ghi shall sell or consign it otherwise than as artificial ghi.

(3) No person shall deal in artificial ghi, whether wholesale or by retail, and whether as manufacturer, importer, consignor, consignee, commission agent or otherwise unless he conforms to such of the following rules as may be applicable, that is to say—

(*a*) every container containing artificial ghi shall have the words "artificial ghi" branded and durably marked on the bottom and the sides, also, if it be closed, on the top thereof, the brand or mark being on the container itself and not only a label, ticket or other thing attached thereto ;

(*b*) there shall be attached to every parcel of artificial ghi exposed for sale by retail, in such manner as to be clearly visible to the purchaser, a lable marked "artificial ghi";

(*c*) artificial ghi when sold by retail, save in a container branded or durably marked as aforesaid, shall be delivered to the purchaser in a paper wrapper, with the words "artificial ghi" printed on the outside of the wrapper, or, if more wrappers than one are used, on the outside of the outer wrapper, and the outside of that wrapper shall bear no other

printed matter, except such as may be prescribed ;

(d) artificial ghi shall not be described on, or on a label enclosed within, any wrapper, enclosing or container containing it, or on any label attached to a parcel thereof, or in any advertisement or invoice thereof, by any name other than artificial ghi or a name combining the words "artificial ghi" with an approved fancy or other descriptive name printed in type, not larger than, and in the same colour, as the letters of the words "artificial ghi".

(4) Any substance resembling ghi which is exposed for sale and is not marked in the manner in which artificial ghi is required by this section or by the rules made under this Act to be marked shall be presumed to be exposed for sale as ghi.

(5) The marks shall be branded, durably marked or printed on or attached to the container, label or wrapper, as the case may be, in such language and in such manner as may be prescribed.

(6) No person shall give with any food sold by him a label, whether attached to or printed on the wrapper or container or not, which falsely describes that food or is otherwise calculated to mislead as to its nature, substance or quality.

(7) No person shall publish, or be a party to the publication of, an advertisement (not being a label given by him as aforesaid) containing a description of any food, which he knows, or by the exercise of reasonable diligence could have known, or which he has reason to believe, to be false or to be otherwise calculated to mislead regarding the nature, substance or quality of the food advertised.

(8) In subsection (3) the expression "approved" means approved by the Provincial Government, which, in approving for the purposes of this section names to be used in relation to artificial ghi, shall not approve any name which refers to, or is suggestive of, ghi or anything connected with the dairy interest".

Amendment of section 14 Punjab Act, VIII of 1929

7. In subsection (*1*) of section 14 of the said Act for the words "banaspatine or charbini" wherever they occur the words "artificial ghi" shall be substituted.

Amendment of section 15, Punjab Act, VIII of 1929

8. In subsection (*1*) of section 15 of the said Act, for the words "banaspatine or charbini" wherever they occur, the words "artificial ghi" shall be substituted.

Amendment of section 18, Punjab Act, VIII of 1929

9. For section 18 of the said Act, the following section shall be substituted, namely :—

"18. Whenever any person is convicted of an offence under this Act, the magistrate shall order that the expenses properly incurred by the prosecution shall be paid by the person convicted, in addition to any penalty imposed upon him, and the amount of such expenses shall be recoverable as if it were a fine"

Amendment of the Schedule to Punjab Act, VIII of 1929.

10. In the Form of Certificate appearing in the Schedule to the said Act, the following words and figures shall be omitted :—

"I am of opinion that the same is a sample of (genuine)________ which conforms (or does not conform) to the standard of ________ prescribed by the rules made under the Punjab Pure Food Act, 1929, in the following respects :—"

STATEMENT OF OBJECTS AND REASONS

The Punjab Pure Food Act was passed in 1929, and was amended in certain particulars in 1940. Certain further amendments are now proposed to improve the working of the Act, and to meet various difficulties and new practices which have arisen, particularly practices in connection with food adulteration since food shortages began.

LAHORE :
Dated the 25th January 1945

ASHIQ HUSSAIN

Minister-in-Charge

A. R. CORNELIUS

Secretary to Government, Punjab
Legislative Department

55 DLR—1179—30-1-45—SGPP Lahore

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, FRIDAY, FEBRUARY 2, 1945

PUBLIC HEALTH DEPARTMENT

NOTIFICATION

The 2nd February 1945

No. 643-M-45/5665—The following Order of the Governor of the Punjab is published for general information :—

ORDER OF THE GOVERNOR OF THE PUNJAB No. 643-M-45/5664, DATED THE 2ND FEBRUARY 1945

WHEREAS the Governor of the Punjab is satisfied that the district of Hoshiarpur is threatened with an outbreak of a dangerous epidemic disease, namely, smallpox, and that the ordinary provision of the law for the time being in force are insufficient to prevent the spread of the disease; now, therefore, the Governor of the Punjab is pleased to empower—

(1) the Deputy Commissioner of Hoshiarpur district—

(*a*) to establish isolation camps, hospitals and medical inspection posts ;

(*b*) to order the removal of any person suffering from, or suspected to be suffering from, smallpox to an isolation camp or hospital;

(*c*) to fix places for the cremation or burial of dead human bodies ;

conferred upon him shall be defrayed by the district board or municipal notified area or town committee within the jurisdicion of which such measures may be taken, and may be recovered by the Accountant-General by deduction from the balance of the fund of the local body concerned in the treasury.

No. 643-M-45/5666—Whereas the Governor of the Punjab is satisfied that the Hoshiarpur District is threatened with an outbreak of a dangerous epidemic disease, namely, smallpox, and that the ordinary provisions of the law for the time being in force are insufficient to prevent the spread of this disease, now, therefore, the Governor of the Punjab, in exercise of the powers conferred by section 2 of the Epidemic Diseases Act, 1897, is pleased to make the following regulations :—

REGULATIONS

1. In these regulations :—

(*a*) "Epidemic disease" means smallpox ;

(*b*) "Inspection post" means any place which may be declared by the Deputy Commissioner, Hoshiarpur, in exercise [illegible] the powers conferred upon him to be an inspection [illegible] ;

(*c*) "In[illegible]ecting Officer" means a person appointed by the Dis[illegible]ict Medical Officer of Health, Hoshiarpur, to be an inspecting officer.

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, MONDAY, JANUARY 29, 1945

Order under sub-rule (1) of rule 41 of the Defence of India Rules

To

All Printers and Publishers of Newspapers and Periodicals in the Punjab

No. 548-PB-45/111—In exercise of the powers conferred by clause (*b*) of sub-rule (1) of rule 41 of the Defence of India Rules, the Governor of the Punjab is pleased to prohibit the publication of :—

(*a*) any matter relating to the proceedings in the High Court, Lahore, of the hearing of the *habeas corpus* applications of security prisoners Jai Prakash Narain, Ram Manohar Lohia and Sardul Singh Caveeshar on the 30th of January, 1945 and subsequent dates ; and

(*b*) this Order or any reference whatever to this Order.

2. The Governor of the Punjab is further pleased to direct that no press in the Punjab shall be used in contravention of this Order.

By order of the Governor of the Punjab,

F. C. BOURNE

Chief Secretary to Government, Punjab

Lahore ;
Dated the 29th January, 1945.

2330 CS—1179—29 1 45—SGPP Lahore.

printed matter, except such as may be prescribed;

(*d*) artificial ghi shall not be described on, or on a label enclosed within, any wrapper, enclosing or container containing it, or on any label attached to a parcel thereof, or in any advertisement or invoice thereof, by any name other than artificial ghi or a name combining the words "artificial ghi" with an approved fancy or other descriptive name printed in type, not larger than, and in the same colour, as the letters of the words "artificial ghi".

(4) Any substance resembling ghi which is exposed for sale and is not marked in the manner in which artificial ghi is required by this section or by the rules made under this Act to be marked shall be presumed to be exposed for sale as ghi.

(5) The marks shall be branded, durably marked or printed on or attached to the container, label or wrapper, as the case may be, in such language and in such manner as may be prescribed.

(6) No person shall give with any food sold by him a label, whether attached to or printed on the wrapper or container or not, which falsely describes that food or is otherwise calculated to mislead as to its nature, substance or quality.

(7) No person shall publish, or be a party to the publication of, an advertisement (not being a label given by him as aforesaid) containing a description of any food, which he knows, or by the exercise of reasonable diligence could have known, or which he has reason to believe, to be false or to be otherwise calculated to mislead regarding the nature, substance or quality of the food advertised.

(8) In subsection (2) the expression "approved"

Amendment of section 14 Punjab Act, VIII of 1929

7. In subsection (*1*) of section 14 of the said Act for the words "banaspatine or charbini" wherever they occur the words "artificial ghi" shall be substituted.

Amendment of section 15, Punjab Act, VIII of 1929

8. In subsection (*1*) of section 15 of the said Act, for the words "banaspatine or charbini" wherever they occur, the words "artificial ghi" shall be substituted.

Amendment of section 18, Punjab Act, VIII of 1929

9. For section 18 of the said Act, the following section shall be substituted, namely:—

"18. Whenever any person is convicted of an offence under this Act, the magistrate shall order that the expenses properly incurred by the prosecution shall be paid by the person convicted, in addition to any penalty imposed upon him, and the amount of such expenses shall be recoverable as if it were a fine"

Amendment of the Schedule to Punjab Act, VIII of 1929.

10. In the Form of Certificate appearing in the Schedule to the said Act, the following words and figures shall be omitted:—

"I am of opinion that the same is a sample of (genuine) which conforms (or

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, FRIDAY, FEBRUARY 2, 1945

PUBLIC HEALTH DEPARTMENT

NOTIFICATION

The 2nd February 1945

No. 643-M 45/5665—The following Order of the Governor of the Punjab is published for general information:—

ORDER OF THE GOVERNOR OF THE PUNJAB No. 643-M-45/5664, DATED THE 2ND FEBRUARY 1945

WHEREAS the Governor of the Punjab is satisfied that the district of Hoshiarpur is threatened with an outbreak of a dangerous epidemic disease, namely, smallpox, and that the ordinary provision of the law for the time being in force are insufficient to prevent the spread of the disease; now, therefore, the Governor of the Punjab is pleased to empower—

(1) the Deputy Commissioner of Hoshiarpur district—

(*a*) to establish isolation camps, hospitals and medical inspection posts ;

(*b*) to order the removal of any person suffering from, or suspected to be suffering from, smallpox to an isolation camp or hospital ;

(*c*) to fix places for the cremation or burial of dead human bodies ;

(*d*) to fix places for the encamping of people, picketing of animals and parking of vehicles in the manner directed and to prevent people occupying in any form, lands which it may be necessary to set apart as open spaces for the health and convenience of the public.

(2) the Assistant Director of Public Health, Eastern Range, the District Medical Officers of Health, and all Municipal Medical Officers of Health, the Civil Surgeon and all Medical Officers in charge of Government or local body Hospitals or Dispensaries, and all magistrates in the Hoshiarpur district—

(*a*) to order the removal of any person suffering from, or suspected to be suffering from smallpox to an isolation camp or hospital ;

(*b*) to vaccinate or re-vaccinate or order to be vaccinated or re-vaccinated any person who in their opinion is liable to catch the infection : in the case of minors the order shall be addressed to the parent or guardian ;

(*c*) to carry out the disinfection of premises, clothes or other articles which in their opinion are liable to cause the spread of the disease ;

(*d*) to order the cleansing or disinfecting of any drains, privies or latrines, and the removal and disposal of, or the application of suitable disinfectants to, any offensive matter, rubbish, night-soil, manure or filth of any kind.

(3) to direct—

(*a*) that any orders issued by the Deputy Commissioner, under clause (1) above shall remain in force in respect of any local area until such local area is officially declared to be free from danger of infection from smallpox ;

(*b*) the cost of any measure taken by any person empowered under this order in exercise of the powers hereby conferred upon him shall be defrayed by the district board or municipal notified area or town committee within the jurisdicion of which such measures may be taken, and may be recovered by the Accountant-General by deduction from the balance of the fund of the local body concerned in the treasury.

No. 643-M-45/5666—Whereas the Governor of the Punjab is satisfied that the Hoshiarpur District is threatened with an outbreak of a dangerous epidemic disease, namely, smallpox, and that the ordinary provisions of the law for the time being in force are insufficient to prevent the spread of this disease, now, therefore, the Governor of the Punjab, in exercise of the powers conferred by section 2 of the Epidemic Diseases Act, 1897, is pleased to make the following regulations :—

REGULATIONS

1. In these regulations :—

(*a*) "Epidemic disease" means smallpox ;

(*b*) "Inspection post" means any place which may be declared by the Deputy Commissioner, Hoshiarpur, in exercise [of t]he powers conferred upon him to be an inspection p[ost] ;

(*c*) "In[sp]ecting Officer" means a person appointed by the Dis[tr]ict Medical Officer of Health, Hoshiarpur, to be an inspecting officer.

2. Ev[ery] inspecting officer who is unavoidably prevented fro[m d]ischarging all or any of his functions as such may [by] order in writing appoint any Assistant Surgeon, [Sub]-Assistant Surgeon, Sanitary Inspector, Superinte[nden]t of Vaccination or Vaccinator temporarily t[o di]scharge such functions, and every Assistant and [Sub]-Assistant Surgeon, Sanitary Inspector, Superintendent of Vaccination or Vaccinator so appointed shall, so far as such functions are concerned, be deemed for the purpose of these regulations, to be an inspecting officer.

3. [A]n inspecting officer may, at his inspection post, direct any person travelling by railway to remain in the carriage in [whi]ch he is travelling, or to leave the carriage in which h[e is tr]avelling and come on to the platform or on to the [road] and may prohibit any such person from leaving the platform or any other portion of the place of inspection.

4. (1) An inspecting officer may at his inspection post inspec[t an]y person travelling by railway or by road in s[uch ma]nner and to such extent as he thinks necessary in order to ascertain whether there is reason to believe or suspect that such person is or may be suffering from smallpox, provided that such inspection or examination shall not be made in any manner or to any extent to which such person objects.

(2) An inspecting officer may put to any such person any question he thinks fit in order to ascertain whether there is reason to believe or suspect as aforesaid, and such person shall be bound to answer truly any question so put to him.

5. Where, as the result of such inspection or examination or otherwise, the inspecting officer considers that there is reason to believe or suspect that any person is or may be infected with an epidemic disease, or where any person makes any objection under the proviso to clause (1)

of regulation 4, the inspecting officer may direct that such person be removed to and detained in any isolation camp or hospital established by the Deputy Commissioner, Hoshiarpur, in exercise of the power conferred upon him by Order No. 643-M-45/5664, dated the 2nd February 1945, of the Governor of the Punjab, until the inspecting officer or a medical officer certifies in writing that, in his opinion, there is no longer any reason for believing, or suspecting such person to be infected as aforesaid.

6. Any person in respect of whom a direction has not been given under regulation 5 may apply to the inspecting officer to be allowed to attend upon any person in respect of whom such a direction has been given, and the inspecting officer shall, except for reasons to be recorded by him in writing grant such application.

7. Any person who has made an application under regulation 6 and whose application has been granted shall be detained in such buildings, tent or other place whether near the inspection post or elsewhere as the inspecting officer may direct.

8. No person in respect of whom a direction under regulation 5 or regulation 7 has been given shall leave any place in which an inspecting officer has directed him to be detained until such inspecting officer or a medical officer or a registered medical practitioner nominated by a medical officer in his behalf certifies in writing, that, in his opinion, there is no longer any reason for believ or suspecting such person to be infected as aforesaid that there is no longer any reason for detaining s person as the case may be.

9. The inspecting officer may order the disinfect of any article which is or has been in the possession of person in respect of whom a direction under regulatio or regulation 7 has been given, or which is or has been the possession of any person whom the inspecting off considers to have been in dangerous proximity to s person :

Provided that compensation may, in the discretion the officer empowered by regulation 10 to award same be paid for the destruction or injury of any arti under this clause.

10. Applications for the payment of compens under regulation 9 may be made to the District Magist of the district, who shall upon receipt of any such ap cation determine by order in writing the amount of su compensation, if any, and such order shall be final.

11. These regulations shall remain in force up to 30th June 1945.

E. A. R. EUSTACE
Secretary to Government Punjab
Medical and Local Government Departme

2360 CS—1218—2-2-45—SGPP Lahore

TRAORDINARY ISSUE REGISTERED No. L. 864

The Punjab Gazette

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LAHORE, SATURDAY, FEBRUARY 3, 1945

HOME DEPARTMENT

GENERAL

The 2nd February 1945

No. 767-PG-45/5926—His Excellency the Governor of the Punjab has been pleased to appoint Chaudhri Tika Ram, B.A., LL.B., M.B.E., to be a member of his Council of Ministers.

No. 767-PG-45/5927—In partial modification of Punjab Government notification No. 6762-PG-42/168, dated the 2nd of January, 1943, His Excellency the Governor of the Punjab has been pleased to allot the portfolio of Revenue to the Hon'ble Chaudhri Tika Ram, B.A., LL.B., M.B.E.

The Hon'ble Chaudhri Tika Ram has this day taken the oath of office accordingly.

G. M. BRANDER

Secretary to the Governor, Punjab

F. C. BOURNE

Chief Secretary to Government, Punjab

378 CS—1136—3-2-45—SGPP Lahore

PUNJAB ACT ... OF ...

An Act to amend the Sikh Gurdwaras Act, 1925

Preamble. WHEREAS it is expedient further to amend the Sikh Gurdwaras Act, 1925, in the manner hereinafter appearing, it is hereby enacted as follows :—

Short title and commencement. 1. (i) This Act may be called the Sikh Gurdwaras (Amendment) Act, 1944.

(ii) It shall come into force at once.

Amendment of section 2 of Act VIII of 1925. 2. In section 2 of the Sikh Gurdwaras Act, 1925 (hereinafter referred to as the "said Act")—

(a) the existing clause (8) shall be renumbered as sub-clause (8) (i) and after the sub-clause as re-numbered the following sub-clause shall be added, namely :—

"(ii) 'local committee' means a committee constituted under the provisions of section 85;"

(b) the existing clauses (10), (11) and (12) shall be renumbered as clauses (12), (13) and (14) respectively, and after clause (9) the following clauses shall be inserted, namely :—

"(10) 'Amritdhari Sikh' means and includes every person who has taken *khande-ka-amrit* or *khanda pahul* prepared and administered according to the tenets of Sikh religion and rites, at the hands of five *pyaras* or 'beloved ones';

(11) "Patit" means a person who being a *keshadhari* Sikh trims or shaves his beard or *keshas* or who after taking *amrit* commits any one or more of the four *kurahits*."

... section shall be substituted, namely :—

Amendment of section 44 of Act VIII of 1925.

"44 (1) The constituencies by which the elected members of the Board shall be returned, shall be as specified in Schedule IV, and except as hereinafter provided, each constituency shall return a single member :

Provided that the Provincial Government may from time to time, and after such consultation with the Board as it considers proper by notification alter the local limits of any constituency.

(2) The Provincial Government shall, from time to time, and after such consultation with the Board as it considers proper, select twelve constituencies from among the constituencies specified in Schedule IV, and the constituencies so selected shall be plural constituencies, each returning two members, of whom one shall be a Mazhabi Sikh, a Ramdasia Sikh or a Kabirpanthia Sikh, and the other shall be a Sikh who is neither a Mazhabi Sikh, a Ramdasia Sikh nor a Kabirpanthia Sikh".

Amendment of section 45 of Act VIII of 1925. 8. In subsection (1) of section 45 of the said Act, after clause (v) the following clauses shall be added, namely :—

"(vi) being a *keshadhari* Sikh is not a *amritdhari*;

(vii) takes alcoholic drinks ;

(viii) cannot read and write Gurmukhi."

Amendment of section 46 of Act VIII of 1925. 9. In section 46 of the said Act, after clause (vii) the following clauses shall be added; namely :—

"(viii) being a *keshadhari* Sikh is not a *amritdhari*;

(*ix*) takes alcoholic drinks ;

(*x*) cannot read and write Gurmukhi."

Amendment of section 49 of Act VIII of 1925.

10. For section 49 of the said Act, the following section shall be substituted, namely :—

Qualifications of electors.

"*49.* Every person shall be entitled to have his name registered on the electoral roll of a constituency constituted for the election of a member or members of the Board who is a resident in that constituency and either —

(*i*) is on the electoral roll for the time being in force of persons entitled to vote for the election of a member to represent a Sikh urban or rural constituency of the Provincial Legislative Assembly of the Punjab, or

(*ii*) is a Sikh more than twenty-one years of age, who has had his name registered as a voter in such manner as may be prescribed :

Provided that no person shall be registered as an elector who—

(*a*) trims or shaves his beard or *keshas* except in case of *sehjdhari* Sikhs ;

(*b*) smokes ;

(*c*) takes alcoholic drinks. "

Amendment of section 50 of Act VIII of 1925.

11. Section 50 of the said Act shall be renumbered as subsection (*1*) of section 50, and after subsection (*1*) as renumbered the following subsection shall be added, namely :—

" (2) In any plural constituency as provided by section 44, the right of voting shall be exercisable in the following manner that is to say, a vote may be cast for each of the two candidates of whom one shall be a Mazhabi Sikh, a Ramdasia Sikh or a Kabirpanthia Sikh and the other shall be a Sikh who is not either a Mazhabi Sikh or a Ramdasia Sikh or a Kabirpanthia Sikh ".

Amendment of section 51 of Ac VIII of 1925.

12. In section 51 of the said Act for the word " three " the word " five" shall be substituted.

Amendment of section 52 of Act VIII of 1925.

13. In section 52 of the said Act,—

(*i*) in subsection (1) after the word " nominated " the words " or co-opted " shall be added, and

(*ii*) in subsection (2), after the word " nominated " the words "or co-opted" shall be added.

Amndment of section 62 of Act VIII of 1925.

14. In section 62 of the said Act, for the words "and another to be Vice-President of the Board", the following words shall be substituted, namely :—

"two others to be Vice-Presidents (one Senior and one Junior) and another to be General Secretary of the Board".

Amendment of section 63 of Act VIII of 1925.

15. In subsection (1) of section 63 of the said Act :—

(*a*) after the word "Board" where it first occurs, the following words shall be inserted, namely :—

"if the Board so desires," ;

(*b*) for the words "office holders" the words "office bearers" shall be substituted.

Amendment of section 67 of Act VIII of 1925.

16. In section 67 of the said Act, after the words " Executive Committee " where they first occur, the words " or of the Board " shall be added.

Amendment of section 73 of Act VIII of 1925.

17. In section 73 of the said Act,—

(*i*) after the word " remuneration " the words " daily allowance and travelling expenses shall be inserted ; and

(*ii*) after the word " Government " the wor[ds] " with consultation of the Board " shall [be] inserted.

Amendment of section 79 of Act VIII of 1925.

18. In section 79 of the said Act, the word "or" [at] the end of clause (*iii*) and clause (shall be deleted.

Amendment of section 85 of Act VIII of 1925.

19. For section 85 of the said Act, the followi[ng] section shall be substituted, namely :

"85. (*1*) The Board shall be the Committee [of] Management for the Gurdwaras known as :—

(*i*) The Sri Akal Takhat Sahib at Amritsar and [S]ri Takhat Keshgarh Sahib, Anandpur ;

(*ii*) The Darbar Sahib, Baba Attal Sahib and other Notified Sikh Gurdwaras other th[an] Sri Akal Takhat Sahib situated within [the] Municipal boundaries of Amritsar ;

(*iii*) Sri Darbar Sahib and all other notified Si[kh] Gurdwaras within the limits of Munici[pal] area of Tarn Taran ;

(*iv*) Notified Sikh Gurdwaras at Nankana Sahib ;

(*v*) All the Notified Sikh Gurdwaras at Anand[pur] and the Gurdwaras connected therewith ot[her] than the Sri Takhat Keshgarh Sahib ;

(*vi*) The Notified Sikh Gurdwara at Mukatsar ;

(*vii*) The Notified Sikh Gurdwaras within the lim[its] of Hassan Abdal Small Town in Attock D[is]trict; and

(*viii*) The Notified Sikh Gurdwaras within the lim[its] of Lahore Corporation.

(*2*) The Board shall in consultation with lo[cal] committees prepare a scheme for Administration a[nd] Management of the Gurdwaras described in subsecti[on] (*1*), their property, endowments, funds and incom[e]. Thereafter, this scheme may be modified or amended fr[om] time to time by a resolution of the Board passed by [a] majority of two-thirds of the members present in t[he] meeting, after consulting the local committee for t[he] Gurdwara or Gurdwaras concerned, constituted under su[b]section (3) :

Provided that any scheme so prepared shall provi[de] that 10 per cent of the gross income be earmarked [by] the Committee of Management for the promotion a[nd] uplift of Industry by which the Sikh Community sh[all] benefit.

(3) (*a*) The local Committee for the Gurdwaras Al[kal] Takhat and Keshgarh mentioned in subsection (*1*) shall be the Board.

(*b*) The local Committee for the Gurdwaras me[n]tioned in subsection (1) (*ii*) shall consist of—

(*i*) three members elected by the electors of t[he] Municipal area of Amritsar registered und[er] the provisions of section 92 ;

(*ii*) four members elected by the electors of [the] Amritsar District registered under the pr[o]visions of section 92 other than the elect[ors] so registered of the Municipal area of Amr[it]sar ;

(*iii*) five members elected by the Board, in gene[ral] meeting one of whom shall be one of [the] persons nominated to be member of the Boa[rd] under the provisions of subsection (2) of s[ec]tion 48 ;

(c) The local Committee for the Gurdwaras mentioned in subsection (1) (iii) shall consist of—

(i) one member elected by the electors of Municipal area of Tarn Taran, registered under the provisions of section 92;

(ii) three members elected by the electors of the Amritsar District registered under the provisions of section 92, other than the electors so registered of Municipal area of Tarn Taran;

(iii) three members elected by the Board in general meeting;

(d) The local Committee for the Gurdwaras mentioned in subsection (1) (iv) shall consist of—

(i) one member elected by the electors of the Municipal area of Nankana Sahib registered under the provisions of section 92;

(ii) two members elected by the electors of the Sheikhupura District registered under the provisions of section 92 other than the electors so registered of Municipal area of Nankana Sahib;

(iii) two members elected by the electors of the Gujranwala District registered under the provisions of section 92;

(iv) one member elected by the electors of the Lahore District registered under the provisions of section 92;

(v) two members elected by the electors of the Lyallpur District registered under the provisions of section 92;

(vi) five members elected by the Board in general meeting.

(e) The Local Committee for the Gurdwaras mentioned in subsection (1) (v) shall consist of—

(i) two members elected by the electors of the revenue estates of Anandpur, Tarapur, Lodipur, Basali and Chak registered under the provisions of section 92;

(ii) two members elected by the electors of the Hoshiarpur District registered under the provisions of section 92, other than the electors specified in clause (i);

(iii) one member elected by the electors of the Ambala District registered under the provisions of section 92;

(iv) one member elected by the electors of the Jullundur District registered under the provisions of section 92;

(v) five members elected by the Board in general meeting two of whom shall be residents of Kapurthala State.

(f) The Local Committee for the Gurdwaras mentioned in subsection (1) (vi) shall consist of—

(i) one member elected by the electors of the municipal area of Mukatsar registered under the provisions of section 92;

(ii) two members elected by the electors of the Ferozepore District registered under the provisions of section 92, other than the electors so registered of the municipal area of Mukatsar;

(iii) one member elected by the electors of the Ludhiana District registered under the provisions of section 92;

(iv) five members elected by the Board in general meeting, one of these being resident of Nabha State and one of Faridkot State.

(g) The Local Committee for the Gurdwaras mentioned in subsection (1) (vii) shall consist of—

(i) two members elected by the electors of the Rawalpindi District registered under the provisions of section 92;

(ii) one member elected by the electors of the Attock District registered under the provisions of section 92;

(iii) one member elected by the electors of the Jhelum District registered under the provisions of section 92;

(iv) five members elected by the Board in general meeting two of whom shall be residents of the North-West Frontier Province and one a *Sehjdhari* Sikh resident of North-West Frontier Province or Rawalpindi Division.

(h) The Local Committee for the Gurdwaras mentioned in subsection (1) (viii) shall consist of—

(i) three members elected by the electors of Lahore Corporation registered under the provisions of section 92;

(ii) three members elected by the electors of the Lahore District registered under the provisions of section 92 other than the electors so registered of the Lahore Corporation;

(iii) two members elected by the Board in general meeting.

(4) The constituencies for the election of the various local committees mentioned in this clause shall be single member constituencies.

(5) The various Local Committees, constituted under subsection (3), shall carry on the day to day business of the respective Gurdwaras within the sanctioned budget under the supervision, directions and control of the Board and subject to the provisions of the Act and the scheme of Administration referred to in subsection (2):

Provided that none of the members elected by the Board in general meeting to the local committees constituted under subsection (3) shall belong to the Districts which have the right to elect members to the said local committees:

Provided further that the existing committees of management of the Gurdwaras under this section shall hereafter act as local committees of the respective Gurdwaras till the next Gurdwara General Election takes place."

Insertion of section 86-A in Act VIII of 1925.

20. After section 86 of the said Act, the following section shall be inserted, namely :—

"86-A. A member of committee of management constituted under section 86 and a member of local committee constituted under section 85 shall not be eligible for election as a member of the executive committee of the Board and if any member of the executive committee at any time becomes a member of such committee of management or local committee, he shall forthwith cease to be a member of the executive committee."

Amendment of section 87 of Act VIII of 1925.

21. In section 87 of the said Act, the word "local" shall be inserted before the word "committee" where it occurs for the second time.

Amendment of section 88 of Act VIII of 1925.

22. In section 88 of the said Act—

(a) in subsection (1) the words "local committees or" shall be inserted before the word "committees" and the words "local committee or" shall be inserted before the word "committee";

(b) in subsection (2), the word "local" shall be inserted before the word "committee" wher-

ever it occurs, and the words "or co-opted as the case may be" shall be omitted.

Amendment of section 89 of Act VIII of 1925.

23. In subsection (1) of section 89, the words "or a local committee" shall be inserted after the word "committee".

Amendment of section 90 of Act VIII of 1925.

24. In subsection (1) of section 90 of the said Act—

(a) after the word "committee", the words "or of a local committee" shall be added ;

(b) in clause (vi) after the word "patit", the word "or" shall be added ; and

(c) after clause (vi), the following clauses shall be added, namely :—

"(vii) is not a Sikh, or

(viii) being a *keshadhari* Sikh is not a *amrit dhari*, or

(ix) takes alcoholic drinks, or

(x) cannot read and write Gurmukhi".

Amendment of section 91 of Act VIII of 1925.

25. In section 91 of the said Act—

(a) after the word "nominated", the words "or co-opted" shall be inserted ;

(b) in clause (iv) between the words "patit" and "or" the words "or not a Sikh" shall be inserted ; and

(c) after clause (vi), the following clauses shall be added, namely :—

"(vii) being a *keshadhari* Sikh is not a *amrit-dhari*, or

(viii) takes alcoholic drinks, or

(ix) cannot read and write Gurmukhi."

Amendment of section 92 of Act VIII of 1925.

26. For section 92 of the said Act, the following section shall be substituted, namely :—

Qualification of electors.

"92. Every person shall be entitled to have his name registered on the electoral roll of a constituency for the election of a member or members of a committee or of a local committee who is a resident in that constituency, and either :—

(i) is on the electoral roll for the time being in force of persons entitled to vote for the election of a member to represent a Sikh urban or rural constituency of the Provincial Legislative Assembly, or

(ii) is a Sikh more than twenty-one years of age and has had his name registered as a voter in such manner as may be prescribed :

Provided that no person shall be registered as an elector who—

(a) trims or shaves his beard or *keshas* except in case of *Sehjdhari* Sikhs ;

(b) smokes ; and

(c) takes alcoholic drinks."

Amendment of section 93 of Act VIII of 1925.

27. In section 93 of the said Act, the words "or a local committee" shall be inserted after the word "committee".

Amendment of section 94 of Act VIII of 1925.

28. In section 94 of the said Act, for the word "three", the word "five" shall be substituted.

Amendment of section 96 of Act VIII of 1925.

29. In section 96 of the said Act, the word "local" shall be inserted before the word "committee".

Amendment of section 96 of Act VIII of 1925.

30. At the end of section 96 of the said Act the following new subsection shall be added and the present section be renumbered as subsection (1) :—

"(2) If in three consecutive elections no member is elected for the committee of management of a notified Sikh Gurdwara the Board may constitute the Committee for such a gurdwara: provided the persons appointed upon such a committee shall be the residents of the district in which the said gurdwara or gurdwaras are situated."

Amendment of section 97 of Act VIII of 1925.

31. In section 97 of the said Act, the word "local" shall be inserted before the word "committee" where it occurs for the first time.

Amendment of section 105 of Act VIII of 1925.

32. For section 105 of the said Act, the following section shall be substituted, namely :—

"105. The provisions of sections 95, 98, 99, 100, 101, 102, 103 and 104 shall apply to the local committees constituted under section 85, but nothing contained in this chapter shall apply to the Board when acting as the committee of management for the gurdwaras specified in section 85 (1)."

Amendment of section 106 of Act VIII of 1925.

33. At the end of section 106 of the said Act, the following subsection shall be added, namely :—

"(6) Nothing contained in subsections (2), (3), (4) and (5) shall apply to the Board when acting as a Committee of management under section 85 of this Act. In the case of such a committee when after providing for the purposes specified in subsection (1) there remains or appears likely to remain any surplus sum or any income not required for such purposes, the committee may by a resolution passed by not less than two-thirds of the members present in the meeting : provided that the meeting is attended by not less than one-half of the total members constituting the committee, utilize or allocate a part or the whole of such surplus sum or income of any particular gurdwara under its management to a particular religious educational, charitable or industrial purpose

Provided further that an allocation so made to devote to such purpose income accruing during a period of more than three years may at any time not sooner than three years after the allocation was made be rescinded or varied by a subsequent resolution of the committee passed in the like manner."

Amendment of section 107 of Act VIII of 1925.

34. For subsection (2) of section 107 of the said Act, the following shall be substituted :—

"(2) The proportion which such contribution shall bear to the annual Income of a gurdwara shall be fixed for each gurdwara by the Board: provided that it shall not exceed one-tenth of such income."

Amendment of section 107 of Act VIII of 1925.

35. At the end of section 107 of the said Act, the following subsection shall be added, namely: —

"(3) The Board shall be competent to reduce the amount of contribution due to the Board from any committee or gurdwara in any year for special reasons. Further the Board shall have power to prescribe the limit or annual income of the gurdwara or gurdwaras which may be totally exempted from making the contribution payable

to the Board under the provisions of this section."

Amendment of section 108 of Act VIII of 1925.

36. For subsection (3) of section 108 of the said Act, the following shall be substituted, namely :—

"(3) The General Board Fund shall be applied solely to the payment of expenses lawfully incurred by the Board in the exercise of its powers under the provisions of this Act, towards the discharge of obligations legally incurred and towards the maintenance, protection and support of such historical gurdwaras which in the opinion of the Board cannot be maintained, protected or provided for otherwise, provided that if after paying such expenses and discharging such obligations and affording such protection any surplus sum remains, such surplus sum, up to the amount of twenty-thousand rupees in any year, may be spent by the Board on any religious, charitable, educational or industrial purposes and on such non-political purposes as are connected with the general uplift and welfare of the Panth as the Board may deem fit."

Amendment of section 110 of Act VIII of 1925.

37. In section 110 of the said Act, the word "industrial" shall be inserted after the word "charitable."

Amendment of section 111 of Act VIII of 1925.

38. In section 111 of the said Act, the word "industrial" shall be inserted after the word "charitable."

Amendment of section 120 of Act VIII of 1925.

39. In section 120 of the said Act, the words "or the local committee" shall be inserted after the word "committee" wherever it occurs.

Amendment of section 121 of Act VIII of 1925.

40. In subsection (2) of section 121 of the said Act, the word "local" shall be inserted before the word "committees" and the words "subsection (2) and subsection (4) of" shall be omitted.

Amendment of section 123 of Act VIII of 1925.

41. In subsection (4) of section 123 of the said Act, the words, brackets and figure "of subsection (1)" shall be omitted.

Amendment of section 125 of Act VIII of 1925.

42. In section 125 of the said Act, before the words "general superintendence", the words "control, direction and" shall be inserted.

Amendment of section 127 of Act VIII of 1925.

43. In section 127 of the said Act, for the words "or educational nature" the words "educational or industrial nature" shall be substituted.

Amendment of section 131 of Act VIII of 1925.

44. In section 131 of the said Act, the words, brackets and figure "of subsection (1)" shall be deleted.

Amendment of section 134 of Act VIII of 1925.

45. At the end of section 134 of the said Act, the following proviso shall be added :—

"Provided that nothing contained in the provisions of this section shall debar the Committee from prescribing with the approval of the Board the maximum period of service or age limit for its employees, including the Ministers of the Gurdawaras under its management. After the prescribed period of service or age limit, the employees, including the Ministers shall have to retire."

Amendment of section 135 of Act VIII of 1925.

46. In subsection (9) of section 135 of the said Act, the words, brackets and figure "of subsection (1)" shall be omitted.

Amendment of section 136 of Act VIII of 1925.

47. In subsection (2) of section 136 of the said Act the words, brackets and figure "of subsection (1)" where they occur for the second time shall be omitted.

Amendment of section 137 of Act VIII of 1925.

48. In subsection (9) of section 137 of the said Act, the words, brackets and figure "of subsection (1)" shall be omitted.

Amendment of section 138 of Act VIII of 1925.

49. For section 138 of the said Act, the following section shall be substituted, namely :—

"138. No exchange, sale, mortgage or other alienation of immovable property belonging to a Notified Sikh Gurdawara shall be valid unless it is sanctioned by the Committee of the Gurdwara and by the Board, provided that the sanction of the Board shall not be necessary in the case of a lease of any such property for a term which does not exceed the remaining term of the existing committee by a period of more than one year."

Amendment of section 142 of Act VIII of 1925.

50. For section 142 of the said Act the following section shall be substituted, namely :—

"142. (1) Notwithstanding anything contained in Section 92 of the Code of Civil Procedure, 1908, or in the Specific Relief Act, 1877, any person having interest in a Notified Sikh Gurdwara may, without joining any of the other persons interested therein, make an application to the Commission, against the Board, the Executive Committee of the Board, or the Committee, or local committee, or against any member or past member of the Board, of the Executive Committee or of the Committee, or of the local Committee or against any office holder or past office holder of the Gurdwara or against any employee past or present of the Board or Gurdwara in respect of any alleged malfeasance, misfeasance, breach of trust, neglect of duty, abuse of powers conferred by this Act or any alleged expenditure on a purpose not authorised by this Act and the Commission, if it finds any such malfeasance, misfeasance, breach of trust, neglect of duty, abuse of powers or expenditure proved, may consistently with the provisions of this Act and of any other law or enactment in force for the time being, direct any specific act to be done or forborne for the purpose of remedying the same and may award damages or costs against the person responsible for the same, and may order the removal of any office-holder or member of the Board, Executive Committee, or committee or local Committee responsible for the same and may also disqualify any member of the Board, executive committee, or committee or local committee thus removed from such membership for a period not exceeding five years from the date of such removal.

(2) The Board may make a similar application to the Commission which may, in like manner, dispose of it.

(3) The Board or any person aggrieved by an order passed by the Commission under the provisions of subsection (1) or subsection (2) may, within ninety days of the orders, appeal to the High Court."

Amendment of schedule IV of Act VIII of 1925.

51. Column 4 of the table under Schedule IV of the said Act shall be omitted.

A. R. CORNELIUS
Secretary to Government, Punjab
Legislative Department

54 LR--1193—9-2-45—SGPP Lahore

EXTRAORDINARY ISSUE REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, THURSDAY, FEBRUARY 15, 1945

LEGISLATIVE DEPARTMENT

The 15th February 1945

No. 429-Leg.—The Badshahi Mosque Fund Cess Bill is published for general information under the proviso to rule 83 of the Rules of Procedure of the Punjab Legislative Assembly :—

The Badshahi Mosque Fund Cess Bill

A Bill to provide for the raising of funds for the repair, maintenance and endowment of the Badshahi Mosque, Lahore.

It is hereby enacted as follows :—

Short title

1. This Act may be called the Badshahi Mosque, Fund Cess Act, 194 .

Definitions

2. In this Act, unless there be anything repugnant in the subject or the context—

(*a*) " annual value " and " land " have the same meanings as are assigned to them in the Punjab District Boards Act, 1883 ; and

XX of 1883

(*b*) "Cess " means the cess imposed by this Act.

Levy of cess.

3. (1) A cess shall be levied upon all land in the Punjab which is owned by Muslims or Muslim institutions, or which is the property of the Crown and is occupied by Muslims or Muslim institutions as tenants under the Crown :

Provided that, when there are superior and inferior owners of the same land, the cess shall not be levied unless the land revenue is payable or, if it were not assigned, would be payable by a Muslim or a Muslim institution.

(2) The cess shall be payable by the owner of the land, unless the land is the property of the Crown, in which case it shall be paid by the tenant ; and when there are superior and inferior owners of the same land, it shall be payable by the owner by whom the land revenue is payable or, if it were not assigned, would be payable.

(3) The cess shall be levied at the rate of three pies on each rupee or part of a rupee of the annual value of the land :

Provided that, when the annual value is one rupee eight annas or less no cess shall be payable and when

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LAHORE, FRIDAY, FEBRUARY 23, 1945

DEPARTMENT OF CIVIL SUPPLIES

(FOODGRAINS)

NOTIFICATION

The 22nd February 1945

No. 563-CS(FG)-45/7001—In exercise of the powers [conf]erred by sub-rule (2) of rule 81 of the Defence of [Indi]a Rules, the Governor of the Punjab is pleased to [canc]el Punjab Government notification No. 17015-ST-[...]-44/97865, dated the 10th November 1944, with [imm]ediate effect.

I. E. JONES

Secretary to Government, Punjab

Department of Civil Supplies

CIVIL SUPPLIES DEPARTMENT

(RATIONING)

NOTIFICATION

The 23rd February 1945

No. 880-CS-(R)45/7256—In exercise of the powers conferred by Clauses 1 (*c*) and 2 (*h*) of the Punjab Rationing Order, 1944, as amended by Punjab Government notification No. 211-ST(R)-44/34361, dated the 27th April 1944, the Governor of the Punjab is pleased to direct that the said Order shall come into force within the municipal limits of Simla and Kasumpti with effect from the 1st of March 1945.

And the Governor of the Punjab is further pleased to declare that in respect of the aforementioned rationed area, the rationed article shall be Sugar.

I. E. JONES

Secretary to Government, Punjab

Civil Supplies Department

2547 CS—1155—23-2-45—SGPP Lahore

the annual value is more than one rupee eight annas but less than two rupees, the cess shall be levied at the rate of one pie.

Duration of cess

4. The cess shall be levied in respect of the land revenue due only for the year commencing on the first day of April 1945.

Payment of cess to the Badshahi Mosque Fund.

5. On such date or dates as may be prescribed by the Provincial Government, the proceeds of the cess shall, after the deduction of such expenses of collection and recovery as the said Government may by rule direct to be deducted be paid to the treasurer of the Badshahi Mosque Fund.

Application of Fund.

6. The proceeds of the cess received by the treasurer of the Badshahi Mosque Fund shall be applied to the repair, maintenance and endowment of the Badshahi Mosque, Lahore.

Method of assessment and collection

XX of 1883

7. The cess shall be assessed, collected and recovered in such a manner as may from time to time be prescribed by statute, rules or orders for the collection of the local rate imposed under Chapter II of the Punjab District Boards Act, 1883:

Provided that the Provincial Government may by notification modify any such rules for the purposes of this Act and may make any such further rules or orders in respect of the cess as it would have power to make in respect of the assessment, collection and recovery of the local rate.

STATEMENT OF OBJECTS AND REASONS

In 1938 it was estimated that the repair of the Badshahi Mosque, Lahore, would cost Rs. 8 lakhs while a further Rs. 2 lakhs were proposed to be invested in order to provide a permanent maintenance and repair fund—total Rs. 10 lakhs. Against this sum, Rs. 3 lakhs were provided by the Government of India and Rs. 1 lakh by Hyderabad State. The balance of Rs. 6 lakhs was provided by the first Badshahi Mosque Fund Cess Act of 1939.

When the repairs were started and the erection of scaffolding enabled the fabric to be examined in more detail than had previously been possible, it was found that more extensive repairs than had been supposed would be necessary: it was also at that time decided to equip the mosque with a modern water supply system, and to provide the further funds needed the second Cess Act of 1942 was passed.

The cesses imposed under the Acts of 1939 and 1942 have now yielded Rs. 14 lakhs, and a further few hundred rupees may still be realised. In the meantime, however, with the great increase in building costs on account of the war it will not be possible to complete the work of restoration within the funds available. It is estimated that not less than another Rs. $6\frac{1}{2}$ lakhs will be needed. It is accordingly proposed to levy the cess upon Muslim landowners for a third year (1945-46).

LAHORE:
Dated the 15th February 1945

KHIZAR HAYAT
Premier

A. R. CORNELIUS
Secretary to Government, Punjab
Legislative Department

58 LD—1200—16-2-45 SGPP Lahore

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LAHORE, SATURDAY, FEBRUARY 24, 1945

CIVIL SUPPLIES DEPARTMENT

CLOTH

NOTIFICATION

The 24th February 1945

No. 42-Cl-45/7483—In exercise of the powers conferred by sub-rule 2 of rule 81 of the Defence of India Rules, the Governor of the Punjab is pleased to direct that the following further amendment shall be made to the Punjab Cotton Cloth Dealers Licensing Order, 1943, published with Home Department, Civil Supplies, notification No. 11470-CSM-43/58835, dated the 17th September, 1943, as subsequently amended, namely :—

AMENDMENT

In clause 7(A) for the words "1st March 1945, or any earlier date which may be notified in this behalf" the following shall be substituted :—

"the 1st of May 1945, or any earlier date which may be notified in this behalf".

I. E. JONES

Secretary to Government, Punjab

Civil Supplies Department

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LAHORE, FRIDAY, FEBRUARY 23, 1945

DEPARTMENT OF CIVIL SUPPLIES

(FOODGRAINS)

NOTIFICATION

The 22nd February 1945

No. 563-CS(FG)-45/7001—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Governor of the Punjab is pleased to cancel Punjab Government notification No. 17015-ST-(FG)-44/97865, dated the 10th November 1944, with immediate effect.

I. E. JONES

Secretary to Government, Punjab

Department of Civil Supplies

CIVIL SUPPLIES DEPARTMENT

(RATIONING)

NOTIFICATION

The 23rd February 1945

No. 880-CS-(R)45/7256—In exercise of the powers conferred by Clauses 1 (*c*) and 2 (*h*) of the Punjab Rationing Order, 1944, as amended by Punjab Government notification No. 211-ST(R)-44/34361, dated the 27th April 1944, the Governor of the Punjab is pleased to direct that the said Order shall come into force within the municipal limits of Simla and Kasumpti with effect from the 1st of March 1945.

And the Governor of the Punjab is further pleased to declare that in respect of the aforementioned rationed area, the rationed article shall be Sugar.

I. E. JONES

Secretary to Government, Punjab

Civil Supplies Department

2547 CS—1155—23-2-45—SGPP Lahore

the annual value is more than one rupee eight annas but less than two rupees, the cess shall be levied at the rate of one pie.

Duration of cess

4. The cess shall be levied in respect of the land revenue due only for the year commencing on the first day of April 1945.

Payment of cess to the Badshahi Mosque Fund.

5. On such date or dates as may be prescribed by the Provincial Government, the proceeds of the cess shall, after the deduction of such expenses of collection and recovery as the said Government may by rule direct to be deducted be paid to the treasurer of the Badshahi Mosque Fund.

Application of Fund.

6. The proceeds of the cess received by the treasurer of the Badshahi Mosque Fund shall be applied to the repair, maintenance and endowment of the Badshahi Mosque, Lahore.

Method of assessment and collection

XX of 1883

7. The cess shall be assessed, collected and recovered in such a manner as may from time to time be prescribed by statute, rules or orders for the collection of the local rate imposed under Chapter II of the Punjab District Boards Act, 1883:

Provided that the Provincial Government may by notification modify any such rules for the purposes of this Act and may make any such further rules or orders in respect of the cess as it would have power to make in respect of the assessment, collection and recovery of the local rate.

STATEMENT OF OBJECTS AND REASONS

In 1938 it was estimated that the repair of the Badshahi Mosque, Lahore, would cost Rs. 8 lakhs while a further Rs. 2 lakhs were proposed to be invested in order to provide a permanent maintenance and repair fund—total Rs. 10 lakhs. Against this sum, Rs. 3 lakhs were provided by the Government of India and Rs. 1 lakh by Hyderabad State. The balance of Rs. 6 lakhs was provided by the first Badshahi Mosque Fund Cess Act of 1939.

When the repairs were started and the erection of scaffolding enabled the fabric to be examined in more detail than had previously been possible, it was found that more extensive repairs than had been supposed would be necessary: it was also at that time decided to equip the mosque with a modern water supply system, and to provide the further funds needed the second Cess Act of 1942 was passed.

The cesses imposed under the Acts of 1939 and 1942 have now yielded Rs. 14 lakhs, and a further few hundred rupees may still be realised. In the meantime, however, with the great increase in building costs on account of the war it will not be possible to complete the work of restoration within the funds available. It is estimated that not less than another Rs. 6½ lakhs will be needed. It is accordingly proposed to levy the cess upon Muslim landowners for a third year (1945-46).

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LAHORE, SATURDAY, FEBRUARY 24, 1945

CIVIL SUPPLIES DEPARTMENT

CLOTH

NOTIFICATION

The 24th February 1945

No. 42-Cl-45/7483—In exercise of the powers con-ferred by sub-rule 2 of rule 81 of the Defence of India Rules, the Governor of the Punjab is pleased to direct that the following further amendment shall be made in the Punjab Cotton Cloth Dealers Licensing Order, 1943, published with Home Department, Civil Supplies, notification No. 11470-CSM-43/58835, dated the 17th September, 1943, as subsequently amended, namely :—

AMENDMENT

In clause 7(A) for the words "1st March 1945, or any earlier date which may be notified in this behalf" the following shall be substituted :—

"the lst of May 1945, or any earlier date which may be notified in this behalf".

I. E. JONES

Secretary to Government, Punjab
Civil Supplies Department

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LAHORE, THURSDAY, MARCH 8, 1945

LEGISLATIVE DEPARTMENT

The 8th March 1945

No. 431-Leg.—The following Act of the Provincial Legislature received the assent of His Excellency the Governor on the 3rd March 1945 and is hereby promulgated for general information :—

THE PUNJAB CONSOLIDATION OF HOLDINGS (AMENDMENT) ACT, 1945

[PUNJAB ACT I OF 1945]

An Act to amend the Punjab Consolidation of Holdings Act, 1936

IT is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act shall be called the Punjab Consolidation of Holdings (Amendment) Act, 1945.

(*2*) It shall come into force at once.

Amendment of section 1, Punjab Act IV of 1936.

2. In subsection (*2*) of section 1 of the Punjab Consolidation of Holdings Act, 1936 (hereinafter referred to as the 'said Act'), the words commencing "and also" and ending "thereto by notification" shall be omitted, and shall be deemed never to have been enacted.

Insertion of section 1-A, Punjab Act IV of 1936.

3. After section 1 of the said Act, the following section shall be inserted and shall be deemed to have been inserted from the commencement of the said Act, namely :—

II of 1912

" 1-A. In relation to any society having as its object the consolidation of holdings, and registered or deemed to be registered under the Co-operative Societies Act, 1912, nothing contained in this Act shall affect the validity or enforceability of—

(*a*) the acts or proceedings of any society as aforesaid, or of its managing committee or servants ;

(*b*) any decision of any society as aforesaid, approving by a two-thirds majority of its whole membership, a scheme for the re-arrangement of the holdings of all or any members of such society ; or

II of 1912

(*c*) the acts, proceedings and awards done, taken or made by the Registrar acting as arbitrator, or by a person appointed by the Registrar, in accordance with the by-laws of such society and the rules made by the Provincial Government under the Co-operative Societies Act, 1912, to act as arbitrator, in respect of any dispute arising out of or relating to any scheme of re-arrangement as aforesaid ;

but all such acts, proceedings, decisions and awards shall have such effect in relation to the holdings which have been re-arranged thereby, as is provided by the aforesaid by-laws and rules."

Amendment of section 2, Punjab Act IV of 1936.

4. For clause (*d*) of subsection (*1*) of section 2 of the said Act, the following shall be substituted, namely :—

"(*d*) 'Registrar' means the person appointed to perform the duties of a Registrar under the Co-operative Societies Act, 1912."

II of 1912.

Omission of section 21, Punjab Act IV of 1936.

5. Section 21 of the said Act shall be omitted.

A. R. CORNELIUS
Secretary to Government, Punjab
Legislative Department

EXTRAORDINARY ISSUE
REGISTERED No. L. 864

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LAHORE, WEDNESDAY, MARCH 7, 1945

LEGISLATIVE DEPARTMENT

The 7th March 1945

No. 430-Leg.—The following Act of the Provincial Legislature received the assent of His Excellency the Governor on the 2nd March 1945, and is hereby promulgated for general information :—

THE BADSHAHI MOSQUE FUND CESS ACT

PUNJAB ACT I OF 1945

An Act to provide for the raising of funds for the repair, maintenance and endowment of the Badshahi Mosque, Lahore.

It is hereby enacted as follows :—

Short title

1. This Act may be called the Badshahi Mosque Fund Cess Act, 1945.

Definitions

2. In this Act, unless there be anything repugnant in the subject or the context—

(*a*) " annual value " and " land " have the same meanings as are assigned to them in the Punjab District Boards Act, 1883 ; and

XX of 1883

(*b*) " Cess " means the cess imposed by this Act.

Levy of cess

3. (1) A cess shall be levied upon all land in the Punjab which is owned by Muslims or Muslim institutions, or which is the property of the Crown and is occupied by Muslims or Muslim institutions as tenants under the Crown :

Provided that, when there are superior and inferior owners of the same land, the cess shall not be levied unless the land revenue is payable or, if it were not assigned, would be payable by a Muslim or a Muslim institution.

(2) The cess shall be payable by the owner of the land, unless the land is the property of the Crown, in which case it shall be paid by the tenant ; and when there are superior and inferior owners of the same land, it shall be payable by the owner by whom the land revenue is payable or, if it were not assigned, would be payable.

(3) The cess shall be levied at the rate of three pies on each rupee or part of a rupee of the annual value of the land :

Provided that, when the annual value is one rupee eight annas or less no cess shall be payable and when the annual value is more than one rupee eight annas but less than two rupees, the cess shall be levied at the rate of one pie.

Duration of cess

4. The cess shall be levied in respect of the land revenue due only for the year commencing on the first day of April 1945.

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LAHORE, MONDAY, MARCH 26, 1945

SUPPLIES AND TRANSPORT DEPARTMENT

CIVIL SUPPLIES

(FOODGRAINS)

The 26th March 1945

No. 4096-CS(FG)-45/11231—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Governor of the Punjab is pleased to direct that the following amendment shall be made in the Foodgrains (Movement Control) Order, 1943, published with Punjab Government (Home Department), notification No. [illegible]-PCF-43/3355, dated the 2nd April 1943, as subsequently amended, with Punjab Government notification No. 12460-ST (FG)-44/72917, dated the 19th September 1944 :—

AMENDMENT

In clause (*a*) of the first proviso to sub-clause (1) of clause (3) of the aforesaid order *for* the words " one maund " *substitute* the words " five seers ".

I. E. JONES

Secretary to Government, Punjab

Civil Supplies Department

Price : Re 0-2-0

2851 CS—1171—26-3-45—SGPP Lahore

Payment of cess to the Badshahi Mosque Fund.

5. On such date or dates as may be prescribed by the Provincial Government, the proceeds of the cess shall, after the deduction of such expenses of collection and recovery as the said Government may by rule direct to be deducted be paid to the treasurer of the Badshahi Mosque Fund.

Application of Fund.

6. The proceeds of the cess received by the treasurer of the Badshahi Mosque Fund shall be applied to the repair, maintenance and endowment of the Badshahi Mosque, Lahore.

Method of assessment and collection

XX of 1883

7. The cess shall be assessed, collected and r ed in such a manner as may fro to time be prescribed by statute, or orders for the collection of the rate imposed under Chapter II Punjab District Boards Act, 1883;

Provided that the Provincial Government m notification modify any such rules for the purposes Act and may make any such further rules or orders in of the cess as it would have power to make in respe the assessment, collection and recovery of the local ra

A. R. CORNELIUS

Secretary to Government, Punj Legislative Departm

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LAHORE, TUESDAY, MAY 8, 1945

HOME PARTMENT

NOFICATION

The 8 May 1945

No. 3144-G-45/253—It is hereby notified that the following three ds will be observed as public holidays in all Depaments and Offices under the Government of the Punjab to celebrate "Victory in Europe". It is fther notified that these three holidays will be pub holidays within the meaning of section 25 of the Negotiable Instruments Act, 1881 :—

(i) Wednesday, the 9th May 1945,

(ii) Thursday, the 10th May 1945, and

(iii) Monday, the 14th May 1945.

Sunday, the 13th May 1945, will be celebrated as a "Thanksgiving Day".

C. V. SALUSBURY

Chief Secretary to Government, Punjab

Published by Authority

LAHORE, FRIDAY, MAY 11, 1945

DEPARTMENT OF CIVIL SUPPLIES

FOODGRAINS

The 11th May 1945

No. 5570-CS(FG)-45/14756—In exercise of the wers conferred by clause 5 of the Punjab Food eals in Establishments) Order, 1944, the Governor the Punjab is pleased to exempt all establishments and customers from the provisions of the said order for May 13th and May 14th, 1945, subject to the condition that the amount which may be paid for a single meal to an establishment during these days shall not exceed Rs. 8.

N. M. BUCH

Deputy Secretary to Government, Punjab

(Civil Supplies) Department

(j) to fix places ... icketing of animals and parking of vehicles in the anner directed, and to prevent people occupying in ny form lands which it may be necessary to set

force are insufficient to prevent the spread of this disease, now, therefore, the Governor of the Punjab in exercise of the powers conferred by section 2 of

[EX]TRAORDINARY ISSUE

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LAHORE, MONDAY, MAY 28, 1945

PUBLIC HEALTH DEPARTMENT

NOTIFICATIONS

The 28th May 1945

No. 3346-M-45/9171—The following Order of the [Go]vernor of the Punjab is published for general in[for]mation:—

ORDER OF THE GOVERNOR OF THE PUNJAB

[No.] **3346-M-45/9170**—Whereas the Governor of the [Pu]njab is satisfied that the district of Lahore is visited [by] an outbreak of a dangerous epidemic disease, [na]mely, cholera, and that the ordinary provisions of [the] law for the time being in force are insufficient to [pre]vent the spread of this disease, now, therefore, the [Go]vernor of the Punjab in exercise of the powers con[fer]red by section 2 of the Epidemic Diseases Act, 1897, [is p]leased—

(1) to empower the Deputy Commissioner of [La]hore district—

(a) to prohibit the sale or exposure for sale or the [im]port or export of any specified articles of food or [dri]nk or class of such articles into or from any local [ar]ea in the district of Lahore from or into any local [ar]ea in this district ;

(b) to order the destruction of any unwholesome [ar]ticle of food or drink ;

(c) to authorize any person to enter into and [ins]pect any market, building, shop, stall or place used [for] the sale or free distribution of any article of food [or] drink and to examine any such article which may [be] therein, and to seize, remove, destroy or cause to be [dis]posed of, in any manner he thinks fit so as to [pre]vent its being used by human beings, any articles [of f]ood or drink intended for human consumption and [un]fit therefor ;

(d) to set apart suitable places for the supply of [wa]ter for all purposes and to prohibit the use of water [fro]m any other source, and to fix the times, manner [an]d conditions at, in and on which such supply of [wa]ter may be obtained.

(e) to order the closing or disinfecting of any [sou]rce of water supply and to prohibit the taking of [wa]ter from any specified source of supply ;

(f) to order the closure of any ice factory or [aer]ated water or mineral water factory ;

(g) to set apart suitable places for the purposes [of] bathing, and to specify the times at which, and [the] sex of the persons by whom, such places may be [use]d ;

(h) to set apart suitable places for washing ani[ma]ls and clothes or for any other purpose connected [wit]h the health, cleanliness or comfort of the public ;

(i) to prohibit by public notice, bathing generally [by] persons other than those specified, or washing ani[ma]ls or clothes, or any other act at places other than [tho]se fixed for such purpose ;

(j) to fix places for the encamping of people, [mar]keting of animals and parking of vehicles in the [ma]nner directed, and to prevent people occupying in [an]y form lands which it may be necessary to set apart as open spaces for the health and convenience of the public ;

(k) to establish isolation camps, hospitals and medical inspection posts ;

(l) to order the removal of any person suffering from, or suspected to be suffering from cholera to an isolation camp or hospital ;

(m) to fix places for the cremation or burial of dead human bodies or bodies of dead animals ; and

(n) to prohibit the holding of any fair in this district.

(2) to empower the Assistant Director of Public Health, Central Range, the District Medical Officer of Health, all doctors of the health department, the Medical Officer of Health, City of Lahore Corporation, and all municipal medical officers of health, the civil surgeon and all doctors of the medical department, and any magistrate of the first class in this district—

(a) to order the destruction of any unwholesome article of food or drink ; and

(b) to order the removal of any person suffering from, or suspected to be suffering from cholera to an isolation camp or hospital.

(3) to empower the Assistant Director of Public Health, Central Range, the district medical officer of health, all doctors of the health department, the Medical Officer of Health, City of Lahore Corporation and all municipal medical officers of health, the civil surgeon and all doctors of the medical department and any magistrate of the first class in this district to order the cleansing or disinfecting of any drains, privies, latrines, clothes, beddings or any other article which in their opinion is infected or is likely to retain infection and the removal and disposal of, or the application of suitable disinfectants to any article, offensive matter, rubbish, night-soil, manure or filth of any kind.

(4) to direct—

(a) that any orders issued by the Deputy Commissioner, Lahore, under clause (2) (a) above shall remain in force in respect of any local area until such local area is officially declared to be free from danger of infection from cholera ; and

(b) That the cost of any measures taken by the Deputy Commissioner or any of the other officers abovementioned in exercise of the powers conferred upon them by this order, shall be defrayed by the District Board or Municipal Committee, Notified Area or Town Committee within whose jurisdiction such measures are taken, and may be recovered by the Accountant-General by deduction from the balance of the fund of the local body concerned in the treasury.

No. 3346-M-45/9172—Whereas the Governor of the Punjab is satisfied that the district of Lahore is visited by an outbreak of a dangerous epidemic disease, namely, cholera, and that the ordinary provisions of the law for the time being in force are insufficient to prevent the spread of this disease, now, therefore, the Governor of the Punjab in exercise of the powers conferred by section 2 of

the Epidemic Diseases Act, 1897, is pleased to make the following regulations :—

REGULATIONS

1. In these regulations—

(a) "Epidemic disease" means cholera ;

(b) "Inspection post" means any place which may be declared by the Deputy Commissioner, Lahore, in exercise of the powers conferred upon him, to be an inspection post ;

(c) "Inspecting Medical Officer" means a person appointed by the District Medical Officer of Health and medical officer of health, City of Lahore Corporation as the case may be to be an inspecting medical officer.

2. Every inspecting medical officer who is unavoidably prevented from discharging all or any of his functions as such may by order in writing appoint any Assistant Surgeon or Sub-Assistant Surgeon temporarily to discharge such functions and every Assistant and Sub-Assistant Surgeon so appointed shall, so far as such functions are concerned, be deemed, for the purpose of these regulations to be an inspecting medical officer.

3. An inspecting medical officer may, at his inspection post direct any person travelling by railway to remain in the carriage in which he is travelling or to leave the carriage in which he is travelling and come on to the platform or on to the line, and may prohibit any such person from leaving the platform or any other portion of the place of inspection.

4. (1) Any inspecting medical officer may, at his inspection post, make a medical inspection and examination of any person travelling by railway or by road in such manner and to such extent as he thinks necessary in order to ascertain whether there is any reason to believe or suspect that such person is or may be infected with an epidemic disease provided that such inspection or examination shall not be made in any manner or to any extent to which such person objects.

(2) An inspecting medical officer may put to any such person any question he thinks fit in order to ascertain whether there is reason to believe or suspect as aforesaid, and such person shall be bound to answer truly any question so put to him.

5. Where, as the result of such inspection or examination or otherwise, the inspecting medical officer considers that there is reason to believe or suspect that any person is or may be infected with an epidemic disease, or where any person makes any objection under the proviso to clause (i) to regulation 4, the inspecting medical officer may direct that such person be removed to and detained in any isolation camp or hospital established by the Deputy Commissioner, Lahore, in exercise of the powers conferred upon him by order No. 3346-M-45/9170, dated the 28th May 1945, of the Governor of the Punjab until the inspecting medical officer or the medical officer in charge of such isolation camp or hospital or the District Medical Officer of Health or Civil Surgeon of the district concerned certifies in writing that, in his opinion, there is no longer any reason for believing, or suspecting such person to be infected as aforesaid.

6. Any person in respect to whom a direction has not been given under regulation 5 may apply to the inspecting medical officer to be allowed to attend upon any person in respect to whom such a direction has been given, and the inspecting medical officer shall, except for reasons to be recorded by him in writing, grant such application.

7. Any person who has made an application under regulation 6 and whose application has been granted shall be detained in such buildings, tents or other place whether near the inspection post or elsewhere, as the inspecting medical officer may direct until the inspecting medical officer or the medical officer in charge of an isolation camp or hospital or the District Medical Officer of Health or Civil Surgeon of the district certifies in writing that in his opinion, there is no longer any reason for detaining such person.

8. No person in respect of whom a direction under regulation 5 or regulation 7 has been given shall leave any isolation camp or hospital in which an inspecting medical officer has directed him to be detained until such inspecting medical officer certifies in writing that, in his opinion, there is no longer any reason for believing or suspecting such person to be infected as aforesaid or that there is no longer any reason for detaining such person as the case may be.

9. The inspecting medical officer may order the destruction of any article which is or has been in the possession of any person in respect of whom a direction under regulation 5 or regulation 7 has been given or which is or has been in the possession of any person whom the inspecting medical officer considers to have been in dangerous proximity to such person :

Provided that compensation may, in the discretion of the officer empowered by regulation 10 to award the same, be paid for the destruction or injury of any article under this clause.

10. Applications for the payment of compensation under regulation 9 may be made to the District Magistrate of the district concerned who shall upon receipt of any such application determine by order in writing the amount of such compensation, if any, and such order shall be final.

11. These regulations shall remain in force up to the 31st October 1945.

E. A. R. EUSTACE

Secretary to Government Punjab

Medical and Local Government Department

EXTRAORDINARY ISSUE REGISTERED No. L. 864

The Punjab Gazette

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LAHORE, TUESDAY, JUNE 12, 1945

PUBLIC HEALTH DEPARTMENT

NOTIFICATIONS

The 11th June 1945

No. 3593-M-45/10274—The following Order of the Governor of the Punjab is published for general information:—

ORDER OF THE GOVERNOR OF THE PUNJAB

The 11th June 1945

No. 3593-M-45/10273—Whereas the Governor of the Punjab is satisfied that the district of Gurgaon is threatened with an outbreak of a dangerous epidemic disease, namely, cholera, and that the ordinary provisions of the law for the time being in force are insufficient to prevent the spread of this disease, now, therefore, the Governor of the Punjab in exercise of the powers conferred by section 2 of the Epidemic Diseases Act, 1897, is pleased—

(1) to empower the Deputy Commissioner of Gurgaon district—

(a) to prohibit the sale or exposure for sale or the import or export of any specified articles of food or drink or class of such articles into or from any local area in the district of Gurgaon from or into any local area in this district ;

(b) to order the destruction of any unwholesome article of food or drink ;

(c) to authorize any person to enter into and inspect any market, building, shop, stall or place used for the sale or free distribution of any article of food or drink and to examine any such article which may be therein, and to seize, remove, destroy or cause to be disposed of, in any manner he thinks fit so as to prevent its being used by human beings, any articles of food or drink intended for human consumption and unfit therefor ;

(d) to set apart suitable places for the supply of water for all purposes and to prohibit the use of water from any other source, and to fix the times, manner and conditions at, in and on which such supply of water may be obtained.

(e) to order the closing or disinfecting of any source of water supply and to prohibit the taking of water from any specified source of supply ;

(f) to order the closure of any ice factory or aerated water or mineral water factory ;

(g) to set apart suitable places for the purposes of bathing, and to specify the times at which, and the sex of the persons by whom, such places may be used ;

(h) to set apart suitable places for washing animals and clothes or for any other purpose connected with the health, cleanliness or comfort of the public ;

(i) to prohibit by public notice, bathing generally or by persons other than those specified, or washing animals or clothes, or any other act at places other than those fixed for such purpose ;

(j) to fix places for the encamping of people, meeting of animals and parking of vehicles in the manner directed, and to prevent people occupying in any form lands which it may be necessary to set apart as open spaces for the health and convenience of the public ;

(k) to establish isolation camps, hospitals and medical inspection posts ;

(l) to order the removal of any person suffering from, or suspected to be suffering from cholera to an isolation camp or hospital ;

(m) to fix places for the cremation or burial of dead human bodies or bodies of dead animals ; and

(n) to prohibit the holding of any fair in this district.

(2) to empower the Assistant Director of Public Health, Eastern Range, the District Medical Officer of Health, all doctors of the health department, and all municipal medical officers of health, the civil surgeon and all doctors of the medical department, and any magistrate of the first class in this district—

(a) to order the destruction of any unwholesome article of food or drink ; and

(b) to order the removal of any person suffering from, or suspected to be suffering from, cholera to an isolation camp or hospital.

(3) to empower the Assistant Director of Public Health, Eastern Range, the district medical officer of health, all doctors of the health department, and all municipal medical officers of health, the civil surgeon and all doctors of the medical department and any magistrate of the first class in this district to order the cleansing or disinfecting of any drains, privies, latrines, clothes, beddings or any other article which in their opinion is infected or is likely to retain infection and the removal and disposal of, or the application of suitable disinfectants to any article, offensive matter, rubbish, night-soil, manure or filth of any kind.

(4) to direct—

(a) that any orders issued by the Deputy Commissioner, Gurgaon, under clause (2) (a) above shall remain in force in respect of any local area until such local area is officially declared to be free from danger of infection from cholera ; and

(b) That the cost of any measures taken by the Deputy Commissioner or any of the other officers abovementioned in exercise of the powers conferred upon them by this order, shall be defrayed by the District Board or Municipal Committee, Notified Area or Town Committee within whose jurisdiction such measures are taken, and may be recovered by the Accountant-General by deduction from the balance of the fund of the local body concerned in the treasury.

No. 3593-M-45/10275—Whereas the Governor of the Punjab is satisfied that the district of Gurgaon is threatened with an outbreak of a dangerous epidemic disease, namely, cholera, and that the ordinary provisions of the law for the time being in force are insufficient to prevent the spread of this disease, now, therefore, the Governor of the Punjab in exercise of the powers conferred by section 2 of

the Epidemic Diseases Act, 1897, is pleased to make the following regulations :—

REGULATIONS

1. In these regulations—

(a) "Epidemic disease" means cholera ;

(b) "Inspection post" means any place which may be declared by the Deputy Commissioner, Gurgaon, in exercise of the powers conferred upon him, to be an inspection post ;

(c) "Inspecting Medical Officer" means a person appointed by the District Medical Officer of Health concerned to be an inspecting medical officer.

2. Every inspecting medical officer who is unavoidably prevented from discharging all or any of his functions as such may by order in writing appoint any Assistant Surgeon or Sub-Assistant Surgeon temporarily to discharge such functions and every Assistant and Sub-Assistant Surgeon so appointed shall, so far as such functions are concerned, be deemed, for the purpose of these regulations to be an inspecting medical officer.

3. An inspecting medical officer may, at his inspection post direct any person travelling by railway to remain in the carriage in which he is travelling or to leave the carriage in which he is travelling and come on to the platform or on to the line, and may prohibit any such person from leaving the platform or any other portion of the place of inspection.

4. (1) Any inspecting medical officer may, at his inspection post, make a medical inspection and examination of any person travelling by railway or by road in such manner and to such extent as he thinks necessary in order to ascertain whether there is any reason to believe or suspect that such person is or may be infected with an epidemic disease provided that such inspection or examination shall not be made in any manner or to any extent to which such person objects.

(2) An inspecting medical officer may put to any such person any question he thinks fit in order to ascertain whether there is reason to believe or suspect as aforesaid, and such person shall be bound to answer truly any question so put to him.

5. Where, as the result of such inspection or examination or otherwise, the inspecting medical officer considers that there is reason to believe or suspect that any person is or may be infected with an epidemic disease, or where any person makes any objection under the proviso to clause (1) to regulation 4, the inspecting medical officer may direct that such person be removed to and detained in any isolation camp or hospital established by the Deputy Commissioner, Gurgaon, in exercise of the powers conferred upon him by order No. 3593-M-45/10273, dated the 11th June 1945, of the Governor of the Punjab until the inspecting medical officer or the medical officer in charge of such isolation camp or hospital or the District Medical Officer of Health or Civil Surgeon of the district concerned certifies in writing that, in his opinion, there is no longer any reason for believing, or suspecting such person to be infected as aforesaid.

6. Any person in respect to whom a direction has not been given under regulation 5 may apply to the inspecting medical officer to be allowed to attend upon any person in respect to whom such a direction has been given, and the inspecting medical officer shall, except for reasons to be recorded by him in writing, grant such application.

7. Any person who has made an application under regulation 6 and whose application has been granted shall be detained in such buildings, tents or other place whether near the inspection post or elsewhere, as the inspecting medical officer may direct until the inspecting medical officer or the medical officer in charge of an isolation camp or hospital or the District Medical Officer of Health or Civil Surgeon of the district certifies in writing that in his opinion, there is no longer any reason for detaining such person.

8. No person in respect of whom a direction under regulation 5 or regulation 7 has been given shall leave any isolation camp or hospital in which an inspecting medical officer has directed him to be detained until such inspecting medical officer certifies in writing that, in his opinion, there is no longer any reason for believing or suspecting such person to be infected as aforesaid or that there is no longer any reason for detaining such person as the case may be.

9. The inspecting medical officer may order the destruction of any article which is or has been in the possession of any person in respect of whom a direction under regulation 5 or regulation 7 has been given or which is or has been in the possession of any person whom the inspecting medical officer considers to have been in dangerous proximity to such person :

Provided that compensation may, in the discretion of the officer empowered by regulation 10 to award the same, be paid for the destruction or injury of any article under this clause.

10. Applications for the payment of compensation under regulation 9 may be made to the District Magistrate of the district concerned who shall upon receipt of any such application determine by order in writing the amount of such compensation, if any, and such order shall be final.

11. These regulations shall remain in force up to the 31st October 1945.

E. A. R. EUSTACE

Secretary to Government Punjab,
Medical and Local Government Department.

556 CS—1196—12-6.45—SGPP Lahore

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LAHORE, SATURDAY, JUNE 16, 1945

DEPARTMENT OF CIVIL SUPPLIES

FOODGRAINS

NOTIFICATION

The 16th June 1945

No. 6414-CS(FG)-45/19670—In exercise of the pow... India Rules, the Governor of ... stocks of whe... e of ... hich ... 30th ... turn ... eat ... ces ... ay ... , ... by

EXTRAORDINARY ISSUE REGISTERED No. L. ...

The Punjab Gazette

Published by Authority

LAHORE, FRIDAY, JUNE 15, 1945

HOME DEPARTMENT

PAPER CONTROL

NOTIFICATION

The 13th June 1945

No. 14092-PC(B)-45/811—In partial modification of paragrah 2 of Punjab Government notification No. 666-PC(B)-44/214, dated the 22nd November 1944, rel ng to 'retail dealers in paper' and in pursuance of the provisions of clauses 5-A and 6 of the Paper Price Control Order, 1944, the Punjab Government have decided to licence 'dealers' in paper' who alone will be entitled to concessions afforded in sub-clause (a) of clause 5-A and clause 6 of the said Order.

2. Only those 'dealers' in 'paper' will be granted licences who will be able to satisfy the Provincial Paper Controller, Punjab, that :—

(i) they were 'dealers' in 'paper' before the 12th June 1944, i.e. the date on which the Paper Control (Economy) Order, 1944, was promulgated ;

(ii) they purchased 'paper' for purposes of wholesale and retail transactions from 'manufacturers' of 'paper' or from persons to ~~or~~ through whom sale of paper was effected by such 'manufacturers' ;

(iii) they made 'sales' of 'paper' in 'ream lots or roll lots' in addition to 'retail' transactions.

3. Persons or firms desirous of obtaining 'licences' should apply to the Assistant Provincial Paper Controller, Punjab, Punjab Civil Secretariat, Lahore, on or before the 30th June 1945, giving the following particulars :—

(a) Name and address of the person or firm ;

(b) Approximate date on which the applicant started business indicating the period during which he was in continuous business ; and

(c) Estimates of purchases and sales of 'paper' made during the years 1939 to 1943. 'Purchases' and 'sales' made during three years preceding 1939 may also, if possible, be indicated.

A. A. MACDONALD

Home Secretary to Government, Punjab and Provincial Paper Controller.

591 CS—1199—15-6-45—SGPP Lahore

(f) to order the closure of any ice factory or ...ted water or mineral water factory ;

(g) to set apart suitable places for the purposes ...athing, and to specify the times at which, and ...sex of the persons by whom, such places may be ... ;

(h) to set apart suitable places for washing ani... and clothes or for any other purpose connected ... the health, cleanliness or comfort of the public ;

... of infection from cholera ; and

(b) That the cost of any measures taken by the Deputy Commissioner or any of the other officers abovementioned in exercise of the powers conferred upon them by this order, shall be defrayed by the District Board or Municipal Committee, Notified Area or Town Committee within whose jurisdiction such measures are taken, and may be recovered by the Accountant-General by deduction from the balance of the fund of the local body concerned in the treasury.

... : Re. 0-2-0

No. 4629-M-45/11858—Whereas the Governor of the Punjab is satisfied that the districts noted in the magin are threatened with an outbreak of a dangerous epidemic disease, namely, cholera, and that the ordinary provisions of the law for the time being in force are insufficient to prevent the spread of this disease, now, therefore, the Governor of the Punjab in exercise of the powers conferred by section 2 of the Epidemic Diseases Act, 1897, is pleased to make the following regulations :—

Hissar	Sheikhupura
Rohtak	Gujrat
Karnal	Shahpur
Ambala	Jhelum
Sim'a	Rawalpindi
Kangra	Attock
Hoshiarpur	Mianwali
Jullundur	Montgomery
Ludhiana	Lyallpur
Ferozepure	Jhang
Amritsar	Multan
Gurdaspur	Muzaffargarh
Sialkot	Dera Ghazi Khan
Gujranwala	

REGULATIONS

1. In these regulations—

(a) " Epidemic disease " means cholera ;

(b) " Inspection post " means any place which may be declared by the Deputy Commissioner concerned in exercise of the powers conferred upon him to be an inspection post ;

(c) " Inspecting Medical Officer " means a person appointed by the District Medical Officer of Health concerned to be an inspecting medical officer.

2. Every inspecting medical officer who is unavoidably prevented from discharging all or any of his functions as such may by order in writing appoint any Assistant Surgeon or Sub-Assistant Surgeon temporarily to discharge such functions and every Assistant and Sub-Assistant Surgeon so appointed shall, so far as such functions are concerned, be deemed, for the purpose of these regulations to be an inspecting medical officer.

3. An inspecting medical officer may, at his inspection post, direct any person travelling by railway to remain in the carriage in which he is travelling or to leave the carriage in which he is travelling and come on to the platform or on to the line, and may prohibit any such person from leaving the platform or any other portion of the place of inspection.

4. (1) Any inspecting medical officer may, at his inspection post, make a medical inspection and examination of any person travelling by railway or by road in such manner and to such extent as he thinks necessary in order to ascertain whether there is any reason to believe or suspect that such person is or may be infected with an epidemic disease provided that such inspection or examination shall not be made in any manner or to any extent to which such person objects.

(2) An inspecting medical officer may put to any such person any question he thinks fit in order to ascertain whether there is reason to believe or suspect as aforesaid, and such person shall be bound to answer truly any question so put to him.

5. Where, as the result of such inspection or examination or otherwise, the inspecting medical officer considers that there is reason to believe or suspect that any person is or may be infected with an epidemic disease, or where any person makes any objection under the proviso to clause (1) to regulation 4, the inspecting medical officer direct that such person be removed to and de in any isolation camp or hospital established Deputy Commissioner concerned, in exercise powers conferred upon him by order No. 4629- 11856, dated the 6th July, 1945, of the Govern the Punjab until the inspecting medical offi the medical officer in charge of such isolation or hospital or the District Medical Officer of or Civil Surgeon of the district concerned certi writing that, in his opinion, there is no longe reason for believing, or suspecting such person infected as aforesaid.

6. Any person in respect to whom a directio not been given under regulation 5 may apply inspecting medical officer to be allowed to attend any person in respect to whom such a directio been given, and the inspecting medical officer except for reasons to be recorded by him in w grant such application.

7. Any person who has made an applic under regulation 6 and whose application has granted shall be detained in such buildings, te other place whether near the inspection po elsewhere, as the inspecting medical officer direct until the inspecting medical officer o medical officer in charge of an isolation cam hospital or the District Medical Officer of Heal Civil Surgeon of the district concerned certif writing that, in his opinion, there is no longer reason for detaining such person.

8. No person in respect of whom a dir under regulation 5 or regulation 7 has been shall leave any isolation camp or hospital in an inspecting medical officer has directed hi be detained until such inspecting medical certifies in writing that, in his opinion, there longer any reason for believing or suspecting person to be infected as aforesaid or that there longer any reason for detaining such persons, a case may be.

9. The inspecting medical officer may orde destruction of any article which is or has been i possession of any person in respect of whom a tion under regulation 5 or regulation 7 has been or which is or has been in the possession of any whom the inspecting medical officer considers t been in dangerous proximity to such person :

Provided that compensation may, in the tion of the officer empowered by regulation award the same, be paid for the destruction or of any article under this clause.

10. Applications for the payment of com tion under regulation 9 may be made to the I Magistrate of the district concerned who shal receipt of any such application determine by o writing the amount of such compensation, if a such order shall be final.

11. These regulations shall remain in forc the 1st December 1945

E. A. R. EUSTACE

Secretary to Government Pun

Medical and Local Government Depa

801 CS—1211—6-7-45—SGPP Lahore.

REGISTERED No. L. 864

EXTRAORDINARY ISSUE

The Punjab Gazette

Published by Authority

REGISTERED No. L. 8...

EXTRAORDINARY ISSUE

The Punjab Gazette

Published by Authority

LAHORE, SATURDAY, JULY 14, 1945

HOME DEPARTMENT

GENERAL

NOTIFICATION

Dated Simla-E., the 12th July 1945

No. S-1229-CDSB—Whereas the District Magistrate, Gurdaspur, issued an order, dated the 18th May, 1945, under section 144, Criminal Procedure Code, prohibiting all processions other than funeral or marriage processions within the limits of the revenue estate of Chak Bhupa, Police Station Kot Naina,

Defence of India Rules, and in supersession of Pun... Government notification No. 4821-ST(FG)-44/27... dated the 2nd April 1944, the Governor of the Pun... is pleased to direct that, with immediate effect, g... shall not be sold in wholesale quantities at pla... specified in the second column of the table her... annexed at a price higher than that specified in... third column of the said table :—

TABLE

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, FRIDAY, JULY 13, 1945

CIVIL SUPPLIES DEPARTMENT

NOTIFICATION

The 12th July 1945

No. 10398-Cl-45/2496—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules and all other powers enabling him in this behalf, the Governor of the Punjab is pleased to make the following amendments in the Punjab Cotton Cloth Dealers' Licensing Order, 1945, namely :—

AMENDMENT

(i) In sub-clauses (1) and (2) of clause 21 of the Order as amended the words " 40 days " shall be omitted and the words " 50 days " shall be substituted.

(ii) In column 5 of clause 8 of Form I for the words " Approximate income-tax paid in respect of income earned on the total number of sales given in para. 4 ", the following shall be substituted :—

" Actual income-tax paid together with details of the particular business or businesses on which it has been paid."

(iii) In condition 4 of Form III after the words " in case of receipts " the following shall be inserted, namely :—

" provided a hawker shall not be required to issue such receipt or invoice and keep duplicates of them unless he is especially required to do so by the District Magistrate."

(iv) In condition 7 of Form III after the words " Form B appended hereto " the following words shall be added, namely :—

" provided a hawker shall not be required to maintain such accounts unless he is especially required to do so by the District Magistrate."

N. M. BUCH

Secretary to Government, Punjab
Civil Supplies Department

481 CS—1220—13-7-45—SGPP Lahore

No. 4629-M-45/11858—Whereas the Governor of the Punjab is satisfied that the districts noted in the magin are threatened with an outbreak of a dangerous epidemic disease, namely, cholera, and that the ordinary provisions of the law for the time being in force are insufficient to prevent the spread of this disease, now, therefore, the Governor of the Punjab in exercise of the powers conferred by section 2 of the Epidemic Diseases Act, 1897, is pleased to make the following regulations :—

Hissar	Sheikhupura
Rohtak	Gujrat
Karnal	Shahpur
Ambala	Jhelum
Sim'a	Rawalpindi
Kangra	A'tock
Hoshiarpur	Mianwali
Jullundur	Montgomery
Ludhiana	Lyallpur
Ferozepure	Jhang
Amritsar	Multan
Gurdaspur	Muzaffargarh
Sialkot	Dera Ghazi Khan
Gujranwala	

REGULATIONS

1. In these regulations—

(a) " Epidemic disease " means cholera ;

(b) " Inspection post " means any place which may be declared by the Deputy Commissioner concerned in exercise of the powers conferred upon him to be an inspection post ;

(c) " Inspecting Medical Officer " means a person appointed by the District Medical Officer of Health concerned to be an inspecting medical officer.

2. Every inspecting medical officer who is unavoidably prevented from discharging all or any of his functions as such may by order in writing appoint any Assistant Surgeon or Sub-Assistant Surgeon temporarily to discharge such functions and every Assistant and Sub-Assistant Surgeon so appointed shall, so far as such functions are concerned, be deemed, for the purpose of these regulations to be an inspect-

regulation 4, the inspecting medical officer direct that such person be removed to and det in any isolation camp or hospital established b Deputy Commissioner concerned, in exercise of powers conferred upon him by order No. 4629-11856, dated the 6th July, 1945, of the Governo the Punjab until the inspecting medical offic the medical officer in charge of such isolation or hospital or the District Medical Officer of H or Civil Surgeon of the district concerned certif writing that, in his opinion, there is no longer reason for believing, or suspecting such person t infected as aforesaid.

6. Any person in respect to whom a directio not been given under regulation 5 may apply t inspecting medical officer to be allowed to attend any person in respect to whom such a direction been given, and the inspecting medical officer except for reasons to be recorded by him in wr grant such application.

7. Any person who has made an applica under regulation 6 and whose application has granted shall be detained in such buildings, ten other place whether near the inspection post elsewhere, as the inspecting medical officer direct until the inspecting medical officer or medical officer in charge of an isolation camp hospital or the District Medical Officer of Healt Civil Surgeon of the district concerned certifie writing that, in his opinion, there is no longer reason for detaining such person.

8. No person in respect of whom a dire under regulation 5 or regulation 7 has been g shall leave any isolation camp or hospital in w

EXTRAORDINARY ISSUE REGISTERED No. L. 864

The Punjab Gazette

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EXTRAORDINARY ISSUE REGISTERED No. L. 8

The Punjab Gazette

Published by Authority

LAHORE, SATURDAY, JULY 14, 1945

HOME DEPARTMENT

GENERAL

NOTIFICATION

Dated Simla-E., the 12th July 1945

No. S-1229-CDSB—Whereas the District Magistrate, Gurdaspur, issued an order, dated the 18th May, 1945, under section 144, Criminal Procedure Code, prohibiting all processions other than funeral or marriage processions within the limits of the revenue estate of Chak Bhupa, Police Station Kot Naina, Tahsil Shakargarh, District Gurdaspur, for a period of one month and extended it by an order, dated the 8th June 1945, for a period of two months from the original date of issue ;

Now, THEREFORE, in exercise of the powers conferred by subsection (6) of section 144, Criminal Procedure Code, the Governor of the Punjab is pleased to direct that the above order shall remain in force for a further period of six months with effect from the 18th July 1945.

H. D. BHANOT

Chief Secretary to Government, Punjab

CIVIL SUPPLIES DEPARTMENT

Foodgrains

NOTIFICATONS

The 14th July 1945

No. 7071-CS(FG)-45/24298—In exercise of powers conferred by sub-rule (2) of rule 81 of Defence of India Rules, and in supersession of Pun Government notification No. 4821-ST(FG)-44/27 dated the 2nd April 1944, the Governor of the Pun is pleased to direct that, with immediate effect, gr shall not be sold in wholesale quantities at pla specified in the second column of the table her annexed at a price higher than that specified in third column of the said table :—

TABLE

Serial No.	Places		Maximum price per maund of 87⅐ lbs.		
			Rs.	A.	P.
1	Hissar	..	7	14	0
2	Rohtak	..	7	14	0
3	Gurgaon	..	7	14	0
4	Karnal	..	7	14	0
5	Ambala	..	8	0	0
6	Simla	..	9	0	0
7	Dharamsala	..	9	0	0
8	Hoshiarpur	..	7	14	0
9	Jullundur	..	8	2	0
10	Ludhiana	..	7	14	0
11	Ferozepore	..	7	10	0
12	Lahore	..	8	8	0
13	Amritsar	..	8	6	0
14	Gurdaspur	..	8	2	0
15	Sialkot	..	8	6	0
16	Gujranwala	..	7	14	0
17	Sheikhupura	..	7	10	0
18	Gujrat	..	8	0	0
19	Sargodha	..	7	10	0
20	Jhelum	..	8	4	0
21	Rawalpindi	..	8	8	0

		Khara, Hoshiarpur City.
53-BDSB	14th August 1942 ..	Houses of Autar Narain, Pleader, and Kirpal Singh, Timber Merchant, at Jhelum.
54-BDSB	14th August 1942 ..	Building on the Circular Road, Khasra No. 4018/7/2, Lyallpur.
55-BDSB	14th August 1942 ..	"Swarajya Bhavan" on the Grand Trunk Road, Sheikhupura, Municipal No. 50.
56-BDSB	14th August 1942 ..	Chobara on the first storey of a building belonging to Dr. Surindra Nath in Bazar Ichhra Singh, Gujranwala City.
56-A/BDSB	14th August 1942 ..	Chobara on the first storey of the house of Sardar Chand, near Clock Tower, Gujranwala City.

NOTIFICATION		Building notified
No.	Date	
8982-A/BDSB	15th August 1942 ..	Congress office situated in Hospital Bazar, Okara, district Mo gomery.
8983-BDSB	15th August 1942 ..	House No. 176 (2 blocks upper storey) situated in Mohalla Dwa Garh, Simla, owned by Brij Lal Sharma.
9111-BDSB	17th August 1942 ..	Jhang City Congress office situated in Jhang City just close Khiwa Gate.
9111-A/BDSB	17th August 1942 ..	Maghiana District Congress office and Congress Library owned Trust Society, Maghiana, situated in Old Sabzima Maghiana.
9112-BDSB ..	17th August 1942 ..	(a) Chobara over the shops of Kundan Lal, cloth merchant Beli Ram Saraf, the property of Kundan Lal, son of Ch Ram, cloth merchant, Railway Bazar, Gujrat. (b) Chobara over the shop of Narinjan Das Arhti, Grain M Lalamusa and belonging to him.
9113-BDSB ..	17th August 1942 ..	Office of the District Congress Committee, Hissar, opening on road going to Nagauri Gate.
9205-BDSB ..	20th August 1942 ..	Congress Hospital, Mohalla Dayalpura, Karnal City, situated the street leading to Mohalla Dayalpura.
9206-BDSB ..	20th August 1942 ..	1. Upper storey of the house of Parmanand Mahajan, Gurg Cantonment. 2. Baithak of Ram Singh Rajput, President, District Cong Committee, village Khol, tehsil Rewari. 3. Shop of Giani Ram Mahajan, village Shahjahanpur, te Rewari. 4. Upper storey of the house of Babu, son of Budha Maha Hodal, Mandi Bazar, tehsil Palwal. 5. House of Jai Ram Mahajan at Sohna, tehsil Gurgeon. 6. Baithak of Puran, son of Gopal, Mahajan of Punahana, t Firozpur-Jhirka. 7. Upper storey of the house of Shibba Mal, Nanak Chand, so Radha Lal Mahajans at *Palwal*. 8. Part of upper storey building, originally belonging to Banwari Lal, situated in Gokal Bazar at Rewari.
10272-BDSB ..	28th August 1942 ..	Tilak Swaraj Mandir (municipal Nos. E/355 to E/365), Bhi district Hissar.
10274-BDSB ..	28th August 1942 ..	Lajpatrai Library of the Servants of the People Society sit on the Chah Nabi Bakhsh Road, Jhelum.
10456-BDSB ..	31st August 1942 ..	1. House in Mohalla Govindgarh, Jullundur City, belong S. Dalip Singh, Jat of Masanian. 2. House of Mst. Basant Kaur, widow of Indar Singh, Ramga Sikh, in Mohalla Govindgarh, Jullundur City. 3. Chobara of Paras Ram, opposite Shiwala Bohrwala at Kar pur. 4. Upper storey of the house of Puran Singh, son of Bhola Si at Banga, Jullundur district. 5. House of Amru, son of Labhu, at Rurka Kalan, P. S. Phil 6. Chobara of Ch. Sham Lal, adopted son of L. Ghanya Khatri, at Rahon, district Jullundur. 7. Chobara of the shop of Khushi Ram, Chhimba, at Nawan P. S. Rahon, district Jullundur. 8. House owned by Panchayat at village Aur, P. S. Rahon, d Jullundur. 9. Chobara of Harbans Lal in the bazar at Nakodar, dis Jullundur.
10458-BDSB ..	31st August 1942 ..	1. Second storey of the house owned by Sewa Singh, seller, on the road leading Khalsa Boarding House, Clock Tower, Gujranwala. 2. Second storey of the house of Dr. Surinder Nath, M.B., B Bazar Sardar Achhar Singh, Gujranwala. 3. Shop of Hakim Behari Lal Khar in Mandi Kamoki, di Gujranwala. 4. Upper storey of the shop owned by Sawan Mal and Shah, Aroras, at Eminabad, district Gujranwala. 5. Building of the National School on the Gujranwala-Ha Road, at Kila Didar Singh, district Gujranwala. 6. Office of the Congress Committee at Naushera Virkan, Gujranwala. 7. Second storey of the shop of Barkat Mehra in the main at Wazirabad, district Gujranwala.

Notification No.	Notification Date	Building notified
58 BDSB ..	31st August 1942—*concld.*	8. Second storey of the shop of Bhagwan Das at Wazirabad, district Gujranwala.
		9. Upper storey of the shop of Shiv Dayal at Pindi Bhattian, district Gujranwala.
		10. Shop of Nabi Bakhsh, tailor, in the main bazar at Jalalpur Bhattian, tahsil Hafizabad, district Gujranwala.
		11. Upper storey of the shop belonging to Sardari Lal, son of Sain Dass at Rampur *alias* Rasulpur, tehsil Hafizabad, district Gujranwala.
52-BDSB. ..	9th September 1942	1. Congress office in the Chobara of Vidya Parkash, iron merchant, Nurmahal, district Jullundur.
		2. Building belonging to Walaiti Ram, son of Ramjas, Khatri, at Bilga, district Jullundur.
		3. Shop of Niranjan Das at Bilga.
		4. Baithak of Ch. Ram Bakhsh, Lambardar's residential house, at Bilga.
		5. Chobara of Durga, son of Chhaju, Khatri, situated near Karam Singh, Sufeposh's place at Jandiala, district Jullundur.
		6. Bari Dharamsala at Jandiala, district Jullundur, supervised by Sital Das Sahd.
		7. Baithak of Ram Singh, son of Kehr Singh, Lambardar, at Jandiala, district Jullundur.
		8. Office of the Congress Committee situated in Suthras' Dharamsala at Bundala, district Jullundur.
		9. 'Bhula Jhiwar di Dukan' owned by Bhula Jhiwar, son of Machhar, at Samrai, district Jullundur.
		10. Shop of Diwan Singh, son of Ralla Ram Zargar, at Adampur, district Jullundur.
		11. Chobara of Salig Ram, son of Lachhman Das, Aggarwal, at Alawalpur, district Jullundur.

Published by Authority

LAHORE, WEDNESDAY, AUGUST 15, 1945

HOME DEPARTMENT

GENERAL

NOTIFICATION

The 15th August 1945

No. 5415-G-45/35766—It is hereby notified that e following three days will be observed as public days in all Departments and offices under the vernment of the Punjab to celebrate "Victory er Japan". It is further notified that these three holidays will be public holidays within the meaning of section 25 of the Negotiable Instruments Act, 1881 :—

(i) Thursday, 16th August 1945,
(ii) Friday, 17th August 1945 and
(iii) Monday, 20th August 1945.

Sunday, the 19th August 1945, will be celebrated as a "Thanksgiving Day".

H. D. BHANOT

Chief Secretary to Government, Punjab

1088 CS--1227—15-8-45—SGPP Lahore

Notification		Building notified
No.	Date.	
14856-BDSB ..	12th October 1942..	Congress office at Kahror, district Multan, situated in the of Mohan Lal.
14857-BDSB ..	12th October 1942 ..	Congress office at Khanewal, district Multan.
14858-BDSB ..	12th October 1942 ..	Congress office at Duniapore, district Multan.
14859-BDSB ..	12th October 1942 ..	Congress office at Shujabad, district Multan.
14860-BDSB ..	12th October 1942 ..	Congress office at Tulamba, district Multan, situated in the storey of the shop of Tej Bhan, son of Hari Chand.

By order of the Governor of the Punjab

H. D. BHANOT

Chief Secretary to Government, Punjab

XTRAORDINARY ISSUE REGISTERED No. L. 861

The Punjab Gazette

Published by Authority

LAHORE, TUESDAY, AUGUST 21, 1945

PUBLIC HEALTH DEPARTMENT

The 18th August 1945

No. 5949-M-45/14179—The following Order of the vernor of the Punjab is published for general infor-tion—

RDER OF THE GOVERNOR OF THE PUNJAB o. 5949-M-45/14178, DATED THE 18TH AUGUST 1945.

WHEREAS the Governor of the Punjab is satisfied at the district of Jhang is threatened by an out-eak of a dangerous epidemic disease, namely, allpox, and that the ordinary provision of the law the time being in force are insufficient to prevent e spread of the disease ; now, therefore, the Gover-r of the Punjab is pleased to empower—

(1) the Deputy Commissioner of Jhang district—

(a) to establish isolation camps, hospitals and dical inspection posts ;

(b) to order the removal of any person suffer- from, or suspected to be suffering from smallpox an isolation camp or hospital ;

(c) to fix places for the cremation or burial of ad human bodies ;

(d) to fix places for the encamping of people, keting of animals and parking of vehicles in the nner directed and to prevent people occupying in y f rm, lands which it may be necessary to set art as open spaces for the health and convenience the public.

(2) the Assistant Director of Public Health, stern Range, the District Medical Officers of Health, l all Municipal Medical Officers of Health, the Civil rgeon and all Medical Officers incharge of Govern-nt or local body Hospitals or Dispensaries, and all gistrates in the Jhang district—

(a) to order the removal of any person suffering m, or suspected to be suffering from smallpox to isolation camp or hospital ;

(b) to vaccinate or re-vaccinate or order to be ccinated or re-vaccinated any person who in their inion is liable to catch the infection : in the case of nors the order shall be addressed to the parent or rdian ;

(c) to carry out the disinfection of premises, thes or other articles which in their opinion are ble to cause the spread of the disease ;

(d) to order the cleansing or disinfecting of any ins, privies or latrines, and the removal and dis-al of, or the application of suitable disinfectants to offensive matter, rubbish, night-soil, manure or h of any kind.

(3) to direct—

(a) that any orders issued by the Deputy Com-sioner, under clause (1) above shall remain in force respect of any local area until such local area is officially declared to be free from danger of infection from smallpox ;

(b) the cost of any measure taken by any person empowered under this order in exercise of the powers hereby conferred upon him shall be defrayed by the district board or municipal notified area or town committee within the jurisdiction of which such measures may be taken, and may be recovered by the Accountant-General by deduction from the balance of the fund of the local body concerned in the treasury.

No. 5949-M.-45/14180—Whereas the Governor of the Punjab is satisfied that the Jhang district is threatened by an outbreak of a dangerous epidemic disease, namely, smallpox, and that the ordinary provisions of the law for the time being in force are insufficient to prevent the spread of this disease, now, therefore, the Governor of the Punjab, in exercise of the powers conferred by section 2 of the Epidemic Diseases Act, 1897, is pleased to make the following regulations :—

REGULATIONS

1. In these regulations :—

(a) " Epidemic disease " means smallpox ;

(b) " Inspection post " means any place which may be declared by the Deputy Commissioner, Jhang, in exercise of the powers conferred upon him to be an inspection post ;

(c) " Inspecting Officer " means a person appointed by the District Medical Officer of Health, Jhang, to be an inspecting officer.

2. Every inspecting officer who is unavoidably prevented from discharging all or any of his functions as such may by order in writing appoint any Assistant Surgeon, Sub-Assistant Surgeon, Sanitary Inspector, Superintendent of Vaccination or Vaccinator temporarily to discharge such functions, and every Assistant and Sub-Assistant Surgeon, Sanitary Inspector, Superintendent of Vaccination or Vaccinator so appointed shall, so far as such functions are concerned, be deemed for the purpose of these regulations, to be an inspecting officer.

3. An inspecting officer may, at his inspection post, direct any person travelling by railway to remain in the carriage in which he is travelling, or to leave the carriage in which he is travelling and come on to the platform or on to the line, and may prohibit any such person from leaving the platform or any other portion of the place of inspection.

4. (1) An inspecting officer may at his inspection post inspect any person travelling by railway or by road in such manner and to such extent as he thinks necessary in order to ascertain whether there is reason to believe or suspect that such person is or may be suffering from smallpox, provided that such inspection or examination shall not be made in any manner or to any extent to which such person objects.

(2) An inspecting officer may put to any such person any question he thinks fit in order to ascertain

whether there is reason to believe or suspect as aforesaid, and such person shall be bound to answer truly any question so put to him.

5. Where, as the result of such inspection or examination or otherwise, the inspecting officer considers that there is reason to believe or suspect that any person is or may be infected with an epidemic disease, or where any person makes any objection under the proviso to clause (1) of regulation 4, the inspecting officer may direct that such person be removed to and detained in any isolation camp or hospital established by the Deputy Commissioner, Jhang, in exercise of the powers conferred upon him by Order No. 5949-M-45/14178, dated 18th August 1945, of the Governor of the Punjab, until the inspecting officer or a medical officer certifies in writing that, in his opinion there is no longer any reason for believing, or suspecting such person to be infected as aforesaid.

6. Any person in respect of whom a direction has not been given under regulation 5 may apply to the inspecting officer to be allowed to attend upon any person in respect of whom such a direction has been given, and the inspecting officer shall, except for reasons to be recorded by him in writing grant such application.

7. Any person who has made an application under regulation 6 and whose application has been granted shall be detained in such buildings, tent or other place whether near the inspection post or elsewhere as the inspecting officer may direct.

8. No person in respect of whom a direction under regulation 5 or regulation 7 has been given shall leave any place in which an inspecting officer has directed him to be detained until such inspe[cting] officer or a medical officer or a registered medical [prac]titioner nominated by a medical officer in his [behalf] certifies in writing, that in his opinion there [is no] longer any reason for believing or suspecting [such] person to be infected as aforesaid or that th[ere is] no longer any reason for detaining such person[, as the] case may be.

9. The inspecting officer may order the di[struc]tion of any article which is or has been in the po[sses]sion of any person in respect of whom a dire[ction] under regulation 5 or regulation 7 has been give[n] which is or has been in the possession of any pe[rson] whom the inspecting officer considers to hav[e been] in dangerous proximity to such person :

Provided that compensation may, in the disc[retion] of the officer empowered by regulation 10 to a[ward] the same be paid for the destruction or injury o[f any] article under this clause.

10. Applications for the payment of compe[nsa]tion under regulation 9 may be made to the Di[strict] Magistrate of the district, who shall upon recei[pt of] any such application determine by order in wr[iting] the amount of such compensation, if any, and [such] order shall be final.

11. These regulations shall remain in force u[ntil] the 30th September 1945.

E. A. R. EUSTACE

Secretary to Government Punjab

Medical and Local Government Departme[nt]

1106 C8—1235—23-8-45—SGPP Lahore

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

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LAHORE, TUESDAY, AUGUST 28, 1945

CIVIL SUPPLIES DEPARTMENT

CLOTH

The 28th August 1945

No. 10742-Cl.-45/4869—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules and of all other powers enabling him in this behalf the Governor of the Punjab is pleased to make the following amendments in the Punjab Cotton Cloth Dealers Licensing Order, 1945, namely :—

AMENDMENTS

1. Clause 12 of the Order shall be deleted and clauses 13 to 21 shall be renumbered as clauses 12 to 20 respectively,

2. In clause 19 as now re-numbered for the words and figures " clause 21 " the words and figures " clause 20 " shall be substituted.

F. B. WACE
Secretary to Government, Punjab
Civil Supplies Department

Price : 2 annas.

1177 CS—1241—28.8-45—SGPP Lahore

1960.

Amount of issue — 4. The amount of the loan will be Rs. 3,00 lakhs.

Issue price — 5. The issue price will be Rs. 99-8-0 for every Rs. 100 of the loan applied for.

Subscriptions — 6. Subscriptions will be received on 12th, 13th and 14th September 1945. The loan will be closed without notice as soon as it appears that the total subscription amounts approximately to Rs. 3,00 lakhs and in any case not later than the close of business on the 14th September 1945.

Partial allotment — 7. If the total subscription exceeds Rs. 3,00 lakhs, partial allotment will be made. If partial allotment is made, a proportionate refund will be made as soon as possible after allotment. No interest will be paid on the amounts so refunded.

Date of repayment — 8. The loan will have a currency of 15 years from the 14th September 1945 and will be repaid at par on the 14th September 1960.

Interest — 9. The loan will bear interest at the rate of 3 per cent per annum from the 14th September 1945. Interest will be payable half-yearly on the 14th March and the 14th September and will be subject to income-tax and surcharge, but refunds of income-tax will be obtainable by holders of the loan who are not liable to income-tax or who are liable to income-tax at a lower rate. Anticipatory interest for the 12th or 13th September or both days, as the case may be, will be paid to subscribers tendering applications on the 12th and 13th September 1945, at the time of the issue of the new securities.

An individual holder can also obtain on application a certificate from the Income-tax Officer of the district authorising deduction of income-tax and surcharge at the rate applicable in his case when tax will be deducted at that rate instead of at the maximum rate.

Place of payment of interest — 10. Interest will be paid at any treasury or sub-treasury in the Province of the Punjab, and at the Public Debt Offices at Delhi, Bombay, Calcutta and Madras.

Price : 2 annas.

1106 CS—1235—23-8-45—SGPP Lahore

RAORDINARY ISSUE

REGISTERED No. L. 364

The Punjab Gazette

Published by Authority

LAHORE, WEDNESDAY, SEPTEMBER 5, 1945

GOVERNMENT OF THE PUNJAB

FINANCE DEPARTMENT

NOTIFICATION

No. 1—W. M. Special

Dated Simla, the 5th September 1945

3 per cent Loan of the Government of the Punjab issued at Rs. 99-8-0 per cent redeemable at par on 14th September, 1960.

bject

1. The proceeds of the loan will be devoted to productive Capital expenditure on Irrigation Works, Electric Schemes and Loans and Advances to Municipalities and Cultivators, etc.

curity for loan

2. In accordance with section 163 (1) of the Government of India Act, 1935, the loan will be secured on the whole of the revenues of the Government of the Punjab.

The consent of the Central Government has been given to the flotation of this loan as required by section 163 (3) of the Government of India Act, 1935.

scription

3. The loan will be briefly described as the 3 per cent Punjab Bonds, 1960.

nount of issue

4. The amount of the loan will be Rs. 3,00 lakhs.

ue price

5. The issue price will be Rs. 99-8-0 for every Rs. 100 of the loan applied for.

bscriptions

6. Subscriptions will be received on 12th, 13th and 14th September 1945. The loan will be closed without notice as soon as it appears that the total subscription amounts approximately to Rs. 3,00 lakhs and in any case not later than the close of business on the 14th September 1945.

rtial allotment

7. If the total subscription exceeds Rs. 3,00 lakhs, partial allotment will be made. If partial allotment is made, a proportionate refund will be made as soon as possible after allotment. No interest will be paid on the amounts so refunded.

te of repayment

8. The loan will have a currency of 15 years from the 14th September 1945 and will be repaid at par on the 14th September 1960.

terest

9. The loan will bear interest at the rate of 3 per cent per annum from the 14th September 1945. Interest will be payable half-yearly on the 14th March and the 14th September and will be subject to income-tax and surcharge, but refunds of income-tax will be obtainable by holders of the loan who are not liable to income-tax or who are liable to income-tax at a lower rate. Anticipatory interest for the 12th or 13th September or both days, as the case may be, will be paid to subscribers tendering applications on the 12th and 13th September 1945, at the time of the issue of the new securities.

An individual holder can also obtain on application a certificate from the Income-tax Officer of the district authorising deduction of income-tax and surcharge at the rate applicable in his case when tax will be deducted at that rate instead of at the maximum rate.

ace of payment of interest

10. Interest will be paid at any treasury or sub-treasury in the Province of the Punjab, and at the Public Debt Offices at Delhi, Bombay, Calcutta and Madras.

Form of securities

11. The loan will be issued in the form of—

(1) Stock, the applicants for which will be given Stock Certificates, or

(2) Promissory Notes.

If no preference is stated by the applicants, the securities will be issued in the form of Promissory Notes.

The Promissory Notes are transferable by endorsement and will be in denominations of Rs. 100, Rs. 500, Rs. 1,000, Rs. 5,000, Rs. 10,000, Rs. 25,000, Rs. 50,000 and Rs. 1,00,000.

Applications for loan

12. (1) Applications for the loan must be for Rs. 100, or for a multiple of that sum.

(2) Applications will be received at any branch of the Imperial Bank of India located within the province of the Punjab and at the Treasury Pay Offices of the Imperial Bank of India at Fazilka, Hoshiarpur, Jhang, Jhelum, Khanewal, Mianwali, Pakpattan, Qila Sheikhupura, Rohtak and Toba Tek Singh and at the offices of the Reserve Bank of India at Madras, Bombay, Calcutta and Delhi.

(3) Applications may be made in the form attached hereto (printed copies of which are available at the places mentioned in sub-paragraph (2) above) or in any other form which states clearly the amount and description of the securities required, the full name and address of the applicant and the Public Debt Office or treasury or sub-treasury at which he desires that interest shall be paid.

Method of paying subscriptions

13. Applications should be accompanied by the necessary payment, either in cash, or by cheque, for the amount of the loan applied for. Cheques should be made payable to the Reserve Bank of India or the Imperial Bank of India, as the case may be.

When a cheque is tendered in payment of the application money, the security will not be issued until the amount of the cheque has been realized.

Brokerage

14. Brokerage will be paid at the rate of 1/8th per cent to recognized bankers and brokers on allotments made in respect of applications for the loan bearing their stamp.

Depreciation Fund

15. The Government of the Punjab will provide, in each financial year from 1946-47 to 1959-60 inclusive, a sum equal to 1½ per cent of the total nominal amount of the loan to be used for purchasing the securities of the loan for cancellation.

Sinking Fund

16. The Government of the Punjab will also make such annual contributions to a Sinking Fund, to be utilized towards the amortisation of their open market loans, as they may from time to time decide to be necessary.

Public Debt Office

17. The Provincial Public Debt Office will be located at the Public Debt Office, Delhi.

(By order of His Excellency the Governor of the Punjab)

C. N. CHANDRA

Secretary to Government

FORM OF APPLICATION

3% Punjab Bonds, 1960

I/We ______________________________

______________________________ herewith tender

cash/cheque for Rupees* ______________________________

and request that securities of the 3 per cent Punjab Bonds, 1960, of the

nominal value of Rs. ______________ may be issued to me/us in the

form of Promissory Note(s) of the denominations stated below :— / Stock Certificate

______________ Promissory Notes of Rs. ________ each †

______________ Promissory Notes of Rs. ________ each

______________ Promissory Notes of Rs. ________ each

2. I/We desire that interest be paid at ______________________________

Signature ______________________________

Name (in full) ______________________________

Address ______________________________

____

Dated the September, 1945.

*Figures and words to be written here.

†Promissory Notes will be issued in denominations of Rs. 100, Rs. 500, Rs. 1,000, Rs. 5,000, Rs. 10,000, Rs. 25,000, Rs. 50,000 and Rs. 1,00,000. State here the particular denominations required.

1216 CS—1242—1-9-45—SGPP Lahore.

[E]XTRAORDINARY ISSUE | REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, THURSDAY, SEPTEMBER 27, 1945

HOME DEPARTMENT.

ELECTIONS.

The 27th September 1945

No. 40-P.R.—In exercise of the powers confer[red] by paragraph 2 of Part I of the Sixth Schedule [to t]he Government of India Act, 1935, and paragraph [.. o]f Part I of the Government of India (Provincia[l Le]gislative Assemblies) Order, 1936, and of all other [po]wers enabling him in this behalf, the Governor of [the] Punjab is pleased to direct that the 1st October, [194]5, shall be "the prescribed date" for the partial [rev]ision or amendment of the electoral rolls for the [te]rritorial as well as the special constituencies of the [Pu]njab Legislative Assembly.

No. 41-P.R.—In exercise of the powers conferred [by] paragraph 20 of the Fifth Schedule to the Govern[men]t of India Act, 1935, and of all other powers en[abli]ng him in that behalf, the Governor of the Punjab [is] pleased to direct that the following amendments [sha]ll be made in the Punjab Legislative Assembly [Ele]ctoral Rules, 1936 :—

AMENDMENTS

1. For rule 41 the following rule shall be substi[tut]ed, namely :—

"41. (1) Notwithstanding anything herein-

shall record his decision thereon in writing, provided that he may, if he thinks fit, adjourn the enquiry to a date and place, which shall be specified in the order of adjournment. If the Revising Authority decides that the applicant was on the prescribed date, and still is, qualified to be included in the electoral roll, he shall pass an order accepting the application.

(3) Separate lists of the accepted and rejected applications shall be prepared by the Revising Authority and forwarded to the Elections Commissioner who will publish the lists of accepted applications by posting them at his own office and a copy each of the appropriate list, at the office of the appropriate Revising Authority. When published, these lists shall be accompanied by a notice specifying the time within which a claim or objection may be presented to the Revising Authority, by any person whose application has not been accepted and who claims to have it accepted or by any person whose name is on a roll and who objects to the acceptance of any such application. Such a claim or objection may be presented personally or through an authorised agent. A claim shall be in Form No. XXII and an objection in Form No. VII appended to the Punjab Legislative Assembly Electoral Rules, 1936, in the case of territorial constituencies and the objection shall be submitted in duplicate.

[E]XTRAORDINARY ISSUE | REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, TUESDAY, SEPTEMBER 25, 1945

NOTICE OF AUCTION

NOTICE is hereby given that Crown Saltpetre lands in the Lower Jhelum Canal Colony, Shahpur District, measuring 657 acres and 6½ kanals will be leased out by public auction on the 28th September 1945, in the District Courts at Sargodha at 11 a.m. The details of the area and the conditions of lease are open to inspection free of charge at the Colony Office of the Deputy Commissioner, Shahpur District, at Sargodha. The successful bidders shall have to pay one-fourth of the total lease money on the spot and the balance within one month from the date of Government letter sanctioning the lease.

NASIR AHMAD

Deputy Commissioner

XTRAORDINARY ISSUE. REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, THURSDAY, SEPTEMBER 27, 1945

HOME DEPARTMENT.

ELECTIONS.

The 27th September 1945

No. 40-P.R.—In exercise of the powers conferred by paragraph 2 of Part I of the Sixth Schedule the Government of India Act, 1935, and paragraph of Part I of the Government of India (Provincial Legislative Assemblies) Order, 1936, and of all other powers enabling him in this behalf, the Governor of the Punjab is pleased to direct that the 1st October, 1945, shall be "the prescribed date" for the partial revision or amendment of the electoral rolls for the territorial as well as the special constituencies of the Punjab Legislative Assembly.

No. 41-P.R.—In exercise of the powers conferred by paragraph 20 of the Fifth Schedule to the Government of India Act, 1935, and of all other powers enabling him in that behalf, the Governor of the Punjab is pleased to direct that the following amendments shall be made in the Punjab Legislative Assembly Electoral Rules, 1936 :—

AMENDMENTS

1. For rule 41 the following rule shall be substituted, namely :—

"41. (1) Notwithstanding anything hereinbefore contained, any person may apply for the amendment of any electoral roll for the time being in force, by presenting an application in that behalf personally or through an authorised agent, to the appropriate Revising Authority, by a date to be specified by the Governor, in the exercise of his individual judgment.

Provided that where any application is made only for the correction of any existing entry in the electoral roll it may be made at any time and shall be made to the Elections Commissioner, who, if he is satisfied, after such enquiry as he may consider sufficient, that the entry relates to the applicant and is erroneous or defective in any particular, may amend the roll or cause it to be amended accordingly.

(2) (*a*) When such an application is made for inclusion of the applicant's name in the electoral roll, it shall be in Form V of the forms appended to the Punjab Legislative Assembly Electoral Rules, 1936, so far as it relates to him, provided that the word "claim" wherever it occurs in this form,, shall be replaced by the word "application". No such application shall be entertained unless court fee stamps of the value of twelve annas have been affixed to it.

(b) The Revising Authority shall, as soon as may be after the expiry of the period allowed for such applications by sub-rule (1), if he is satisfied that there are *prima facie* grounds for believing the applicant to be qualified for inclusion in the roll, with reference to the prescribed date, publish a notice, containing particulars of the application and specifying the date and place appointed by him for the hearing thereof. Such notice shall be posted, not less than seven days prior to the date of hearing, at the office of the Revising Authority. On the date fixed for the hearing, the Revising Authority shall hold a summary enquiry into the application and shall record his decision thereon in writing, provided that he may, if he thinks fit, adjourn the enquiry to a date and place, which shall be specified in the order of adjournment. If the Revising Authority decides that the applicant was on the prescribed date, and still is, qualified to be included in the electoral roll, he shall pass an order accepting the application.

(3) Separate lists of the accepted and rejected applications shall be prepared by the Revising Authority and forwarded to the Elections Commissioner who will publish the lists of accepted applications by posting them at his own office and a copy each of the appropriate list, at the office of the appropriate Revising Authority. When published, these lists shall be accompanied by a notice specifying the time within which a claim or objection may be presented to the Revising Authority, by any person whose application has not been accepted and who claims to have it accepted or by any person whose name is on a roll and who objects to the acceptance of any such application. Such a claim or objection may be presented personally or through an authorised agent. A claim shall be in Form No. XXII and an objection in Form No. VII appended to the Punjab Legislative Assembly Electoral Rules, 1936, in the case of territorial constituencies and the objection shall be submitted in duplicate. For special constituencies no special form is prescribed. When a claim or objection is presented, the Revising Authority shall cause entries concerning it to be made, so far as may be, in the appropriate register in one of the appropriate Forms Nos. VIII and X, leaving blank those columns which do not apply and shall note on the claim or the objection, the register in which it has been entered and its serial number in that register.

(4) Separate lists of the claims and objections received, shall be prepared and shall be posted at the office of the Revising Authority. When posting such lists, the Revising Authority shall note on them the place and date of hearing such claims and objections, the date being not less than 7 days after the date of such posting. At the time fixed for the hearing, the Revising Authority shall hold a summary enquiry into the claim or objection and record his decision in writing thereon : provided that he may, if he thinks fit, adjourn the enquiry to a date and place, which shall be specified in the order of adjournment. If the Revising Authority decides that the person making the claim or the person, to the acceptance of whose application objection has been taken, was on the prescribed date, and still is, qualified to be included in the electoral roll, he shall pass an order accepting the claim or rejecting the objection, as the case may be. The orders made by the Revising Authority shall be final.

(5) After the disposal of the claims and objections, the Revising Authority shall forward a list of the claims and objections which have been accepted to the Elections Commissioner who shall then publish a final list of accepted applications and the appropriate electoral rolls shall be deemed to have been amended accordingly, from the date of such publication.

(6) For the purposes of sub-rules (1) to (5) the following shall be Revi ing Authorities :—

(a) For Territorial Constituencies, each Deputy Commissioner, in respect of such parts of the electoral rolls as relate to his district, provided that the Deputy Commissioner may at any time and for any purpose and for any period appoint a person or persons to act as Revising Authority or Revising Authorities in addition to himself with such territorial jurisdiction as he may fix for each ;

(b) for the Commerce and Industry Constituency, the Registrar of Co-operative Societies ;

(c) For the Landholders Constituency, the Deputy Commi sioner of the district in which the claimant ordinarily resides, or of the district in the electoral roll of which the name of the person, to whose inclusion objection is taken, is sought to be included ; provided that the Deputy Co[mmissioner] may at any time and for any purpose [and for any] period appoint a person or persons to act [as Revising] Authorities in addition to hims[elf with such terri]torial jurisdiction as he may fix [for e]ach ;

(d) for the Tumandars [Con]stituency, [the Com]missioner of the Multan Di[vis]ion ;

(e) for the Trade U[n]ion Constituency, [the Re]gistrar of Trade Unions ;

(f) for the Non-Union Labour Con[stituency,] the Chief Inspector of Factories ; and

(g) for the Punjab University Co[nstituency,] the Registrar of the Punjab University.

II. The following form shall be inse[rted after] Form XXI of the forms appended to th[e Punjab] Legislative Assembly Electoral Rules, 1936 :—

FORM XXII

(SEE RULE 41 (4) OF CHAPTER VI OF PART B)

Punjab Legislative Assembly Electoral Roll

Claim with respect to an application which has not been accepted

I ________________ son/daughter / wife/widow of ________________ , caste ____________ , occupation ____________ , age ______ living at ____________ , having applied on ____________ for the inclusion of my na[me in the] (1) ________________ electoral roll relating to village and / town etc. and ______ of Thana ____________ in Tahsil ____________ , District ____________ my application not having been accepted, request that my name be included in the said roll.

(1) Give the name of the community

I possess the following electoral qualifications :—

____

____

In support of this claim, I produce the following documents and evidence :—

____

____

I verify this claim of my own knowledge and information to be true.

Signed at ____________ on ____________ 19____ .

____
Signature or thumb-mark of the claimant

(To be added by the authority to whom the claim is presented).

This claim has been entered in Register No. I (2) ____________ of claims for re[gistration in] the ____________ community with serial No. ______ .

Place ____________ date ____________

(2) Give the name of the tahsil, town, thana or ward to which the register relates.

Signature of authority to whom th[e] claim is presented

No. 42-P. R.—In pursuance of sub-rule (1) of rule 41 of the Punjab Legislative Assembly Electoral Rules, 1936, as amended, the Governor of the Punjab is pleased to notify that an application for the amendment of any electoral roll for the time being in force, may be presented to the appropriate Revising Authority by the 9th October 1945, with reference to "the prescribed date" mentioned [in Punjab] Government notification No. 40-P. R., da[ted the ...] September 1945.

H. D. BHA[NOT,]

Chief Se[cretary ...]

1362 CS—1247—27-6-44—SGPP Lahore.

XTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, TUESDAY, OCTOBER 2, 1945

DEPARTMENT OF CIVIL SUPPLIES

(FOODGRAINS)

The 2nd October 1945

No. 10571-CS(FG)-45/34615—In exercise of the
wers conferred by sub-rule (2) of rule 81 of the
efence of India Rules, the Governor of the Punjab
pleased to direct that the following amendment
all be made in the Foodgrains (Movement Control)
der, 1945, published with the Punjab Government
tification No. 8549-CS(FG)-45/33870, dated the 26th
ptember 1945, namely :—

AMENDMENT

For item (a) of the proviso, to sub-clause (1) of
ause 3 of the said order, the following shall be substituted, namely :—

"(a) excepting gram including products and paddy to any place in the Delhi Province."

2. With reference to rule 119 of the Defence of India Rules, the notice of this order shall be given by publication in the *Punjab Gazette*, by the issue of a Press Note, and by informing the Railway administrations. District Magistrates of districts adjoining the Delhi Province shall proclaim this order by beat of drums in rural areas.

F. B. WACE

Secretary to Government, Punjab
Civil Supplies Department

XTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, MONDAY, OCTOBER 15, 1945

HOME DEPARTMENT

ELECTIONS

The 15th October 1945

No. 294—The following is re-published for general
rmation :—

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

NOTIFICATION

New Delhi, the 15th October 1945

No. F. 175/45-C&G.—In pursuance of sub-rule
f rule 27 of the Legislative Assembly Electoral
s, the Governor-General is pleased to call upon
constituencies of the Legislative Assembly in the
ince of the Punjab to elect members in accord-
with the said rules before the 15th day of
mber 1945.

G. H. SPENCE

Secretary to the Government of India

The 15th October 1945

No. 295—In pursuance of clauses (a), (b) and (c) of sub-rule (2) of rule 11 of the Legislative Assembly Electoral Rules, and with reference to the notification of the Government of India, Legislative Department, No. F. 175/45-C&G., dated the 15th October 1945, the Provincial Government is pleased to appoint the following dates for elections to the Legislative Assembly :—

(a) the 29th of October 1945, for the nomination of candidates,

(b) the 30th of October 1945, for the scrutiny of nominations,

(c) the 23rd to the 30th November 1945, on which a poll shall, if necessary, be taken.

A. A. MACDONALD

Additional Secretary to Government, Punjab
Home Department

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, MONDAY, OCTOBER 15, 1945

HOME DEPARTMENT

ELECTIONS

The 15th October 1945

No. 298—In the exercise of the powers conferred on the Governor-General in Council by sub-rule (2) of ...e 9 and sub-rule (2) of Rule 15 of the Legislative Assembly Electoral Rules and by him entrusted to the Punjab Government under the provisions of subsection (1) of section 124 of the Government of India Act, 1935, the Governor of the Punjab is pleased to make and hereby makes the following amendment in the Schedule to the Regulations for Nominations and Elections :—

AMENDMENT

In column 3 of the Schedule against the entries relating to the West Punjab (Non-Muhammadan) and the West Punjab (Sikh) Constituencies for the words "The Commissioner of Income-tax, Punjab and North-West Frontier Province, Lahore" the words "The Personal Assistant to the Commissioner, Lahore Division, Lahore", shall be substituted.

A. A. MacDONALD

Additional Secretary to Government, Punjab
Home Department

		Rs. A. P.	Rs. A. P.
1	Palampur (Kangra District) ..	12 4 0	7 12 0
2	Hoshiarpur ..	12 4 0	7 12 0
3	Gurdaspur ..	12 4 0	7 12 0
4	Sialkot ..	12 4 0	7 12 0
5	Gujranwala ..	12 4 0	7 12 0
6	Sheikhupura ..	12 4 0	7 12 0
7	Montgomery ..	12 4 0	7 12 0
8	Muzaffargarh ..	12 4 0	7 12 0
9	Dera Ghazi Khan ..	12 4 0	7 12 0
10	Kasur ..	12 4 0	7 12 0
11	Lahore ..	12 8 0	7 15 0
12	Hissar ..	13 4 0	8 6 0
13	Rohtak ..	13 4 0	8 6 0
14	Gurgaon ..	13 4 0	8 6 0
15	Karnal ..	13 0 0	8 4 0
16	Ambala ..	13 0 0	8 4 0
17	Simla ..	13 12 0	8 12 0
18	Jullundur ..	12 8 0	7 15 0
19	Ludhiana ..	12 12 0	8 1 0
20	Ferozepore ..	12 6 0	7 13 0
21	Amritsar ..	12 8 0	7 15 0
22	Gujrat ..	12 8 0	7 14 0
23	Sargodha ..	12 8 0	7 15 0
24	Jhelum ..	12 12 0	7 15 0
25	Rawalpindi ..	13 0 0	8 4 0
26	Campbellpur ..	13 0 0	8 4 0
27	Mianwali ..	12 14 0	8 2 0
28	Lyallpur ..	12 8 0	7 14 0
29	Jhang ..	12 10 0	7 15 0
30	Multan ..	12 8 0	7 15 0
31	Any place other than those specified at serial Nos. 1 to 30	Such price as the Provincial Government or the District Magistrate may determine having regard to the normal price relation with other places.	

2. The expression 'coarse rice' shall mean rice of ...na variety containing a mixture of whole and ...ken grains of rice in approximately equal pro...tions.

3. The expression 'paddy' shall mean unhusked ...se rice of Jhona or dara variety.

Place	Maximum price per maund of 82⅐ lbs. — Bajra	Maximum price per maund of 82⅐ lbs. — Jowar
	Rs. A. P.	Rs. A. P.
1. Hissar	7 8 0	7 0 0
2. Rohtak	7 6 0	6 12 0
3. Gurgaon	7 8 0	6 14 0
4. Karnal	7 6 0	6 14 0
5. Ambala	7 8 0	6 14 0
6. Simla	8 2 0	7 8 0
7. Dharamsala	8 0 0	7 6 0
8. Hoshiarpur	7 10 0	7 6 0
9. Jullundur	7 8 0	7 4 0
10. Ludhiana	7 8 0	7 2 0
11. Ferozepore	..	6 14 0
12. Abohar	7 4 0	..
13. Lahore	7 12 0	7 6 0
14. Amritsar	7 12 0	7 6 0
15. Gurdaspur	7 8 0	7 4 0
16. Sialkot	7 6 0	7 4 0
17. Gujranwala	7 6 0	7 2 0
18. Sheikhupura	7 6 0	7 0 0
19. Gujrat	..	6 14 0
20. Mandi Baha-ud-Din ..	7 4 0	..
21. Sargodha	7 4 0	6 15 0
22. Jhelum	7 6 0	7 2 0
23. Rawalpindi	7 10 0	7 4 0
24. Campbellpur	7 8 0	7 4 0
25. Mianwali	7 8 0	7 0 0
26. Montgomery	7 6 0	6 14 0
27. Lyallpur	7 6 0	6 14 0
28. Jhang	7 6 0	6 12 0
29. Multan	7 4 0	6 12 0
30. Muzaffargarh	7 6 0	6 13 0
31. Dera Ghazi Khan	7 6 0	6 12 0
32. Any place other than those specified at serial Nos. 1 to 31.	Such price as the Provincial Government or the District Magistrate may determine having regard to the normal price relation with other places.	

2. For the purposes of this order the term 'wholesale quantities' shall mean quantities of two maunds and over sold in any one transaction.

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, TUESDAY, OCTOBER 30, 1945

CIVIL SUPPLIES DEPARTMENT

FOODGRAINS

NOTIFICATION

The 30th October 1945

No. 10384-CS (FG)-45/37717—In exercise of the ɔwers conferred by sub-rule (2) of rule 81 of the efence of India Rules and in supersession of Punjab overnment notifications Nos. 8669-CS(FG)-45/33105, ıd 8669-CS(FG)-45/33109, dated the 21st September ı45, the Governor of the Punjab is pleased to direct ıat with immediate effect *coarse rice* and *paddy* shall ɔt be sold in wholesale quantities at places specified the second column of the table hereto annexed at ices higher than those specified in the third and ırth columns under the names of the commodities ıncerned :—

TABLE

1	2	3	4
Serial No.	Places	MAXIMUM PRICE PER MAUND OF 82 6/7 LBS. — Coarse rice	Paddy
		Rs. A. P.	Rs. A. P.
1	Palampur (Kangra District) ..	12 4 0	7 12 0
2	Hoshiarpur ..	12 4 0	7 12 0
3	Gurdaspur ..	12 4 0	7 12 0
4	Sialkot ..	12 4 0	7 12 0
5	Gujranwala ..	12 4 0	7 12 0
6	Sheikhupura ..	12 4 0	7 12 0
7	Montgomery ..	12 4 0	7 12 0
8	Muzaffargarh ..	12 4 0	7 12 0
9	Dera Ghazi Khan ..	12 4 0	7 12 0
10	Kasur ..	12 4 0	7 12 0
11	Lahore ..	12 8 0	7 15 0
12	Hissar ..	13 4 0	8 6 0
13	Rohtak ..	13 4 0	8 6 0
14	Gurgaon ..	13 4 0	8 6 0
15	Karnal ..	13 0 0	8 4 0
16	Ambala ..	13 0 0	8 4 0
17	Simla ..	13 12 0	8 12 0
18	Jullundur ..	12 8 0	7 15 0
19	Ludhiana ..	12 12 0	8 1 0
20	Ferozepore ..	12 6 0	7 13 0
21	Amritsar ..	12 8 0	7 15 0
22	Gujrat ..	12 8 0	7 14 0
23	Sargodha ..	12 8 0	7 15 0
24	Jhelum ..	12 12 0	7 15 0
25	Rawalpindi ..	13 0 0	8 4 0
26	Campbellpur ..	13 0 0	8 4 0
27	Mianwali ..	12 14 0	8 2 0
28	Lyallpur ..	12 8 0	7 14 0
29	Jhang ..	12 10 0	7 15 0
30	Multan ..	12 8 0	7 15 0
31	Any place other than those specified at serial Nos. 1 to 30	Such price as the Provincial Government or the District Magistrate may determine having regard to the normal price relation with other places.	

2. The expression 'coarse rice' shall mean rice of ıa variety containing a mixture of whole and ken grains of rice in approximately equal proɪions.

3. The expression 'paddy' shall mean unhusked se rice of Jhona or dara variety.

4. The term 'wholesale quantities' shall mean quantities of two maunds and over sold in any one transaction.

5. With reference to rule 119 of the Defence of India Rules this Order shall be given publicity by a notification in the *Punjab Gazette* and by the issue of a press *communique*. Copies shall also be sent to District Magistrates for wide publicity in their districts.

No. 10334-CS (FG)-45/37729.—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules and in supersession of Punjab Government notification No. 8666-CS (FG)-45/33113, dated the 21st September 1945, the Governor of the Punjab is pleased to direct that *bajra* and *jowar* shall not be sold in wholesale quantities at places specified in the first column of the table hereto annexed at prices higer than those specified in the second and third columns under the names of the commodities concerned :—

TABLE

1	2	3
Place	MAXIMUM PRICE PER MAUND OF 82 6/7 LBS. — Bajra	Jowar
	Rs. A. P.	Rs. A. P.
1. Hissar	7 8 0	7 0 0
2. Rohtak	7 6 0	6 12 0
3. Gurgaon	7 8 0	6 14 0
4. Karnal	7 6 0	6 14 0
5. Ambala	7 8 0	6 14 0
6. Simla	8 2 0	7 8 0
7. Dharamsala	8 0 0	7 6 0
8. Hoshiarpur	7 10 0	7 6 0
9. Jullundur	7 8 0	7 4 0
10. Ludhiana	7 8 0	7 2 0
11. Ferozepore	..	6 14 0
12. Abohar	7 4 0	..
13. Lahore	7 12 0	7 6 0
14. Amritsar	7 12 0	7 6 0
15. Gurdaspur	7 8 0	7 4 0
16. Sialkot	7 6 0	7 4 0
17. Gujranwala	7 6 0	7 2 0
18. Sheikhupura	7 6 0	7 0 0
19. Gujrat	..	6 14 0
20. Mandi Baha-ud-Din ..	7 4 0	..
21. Sargodha	7 4 0	6 15 0
22. Jhelum	7 6 0	7 2 0
23. Rawalpindi	7 10 0	7 4 0
24. Campbellpur	7 8 0	7 4 0
25. Mianwali	7 8 0	7 0 0
26. Montgomery	7 6 0	6 14 0
27. Lyallpur	7 6 0	6 14 0
28. Jhang	7 6 0	6 12 0
29. Multan	7 4 0	6 12 0
30. Muzaffargarh	7 6 0	6 13 0
31. Dera Ghazi Khan	7 6 0	6 12 0
32. Any place other than those specified at serial Nos. 1 to 31.	Such price as the Provincial Government or the District Magistrate may determine having regard to the normal price relation with other places.	

2. For the purposes of this order the term 'wholesale quantities' shall mean quantities of two maunds and over sold in any one transaction.

3. With reference to rule 119 of the Defence of India Rules this order shall be given publicity by a notification in the *Punjab Gazette* and by the issue of a press note. Copies shall also be sent to District Magistrates for wide publicity in their districts.

F. B. WACE

Secretary to Government, Punjab

Civil Supplies Department

XTRAORDINARY ISSUE | REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, THURSDAY, NOVEMBER 1, 1945

HOME DEPARTMENT

ELECTIONS

The 1st November 1945

No. 211-PR—In the exercise of powers conferred sub-clause (b) of subsection (3) of section I the Indian Franchise Act, 1945, the Governor the Punjab is pleased to make the following es, namely :—

1. These rules may be called the Punjab gislative Assembly (War Services) Electoral Rules, 45.

2. They shall come into force at once.

3. In these rules unless there is anything ugnant in the subject or context—

(a) "The Act" means the Indian Franchise t of 1945.

(b) "Constituency" means a constituency for election of persons to fill seats in the Punjab gislative Assembly.

(c) "Sign" in relation to a person who is able to write his name means authenticate by xing an impression of his thumb.

4. Any person wishing to apply under section) of the Act, for his inclusion in the electoral for a constituency, shall make his application verified, in person or through an authorised nt or if he is a member still engaged in War vice, through his commanding officer, by post, Form I appended to these Rules, within the e specified in the said subsection to the Deputy mmissioner of the district in which he is residing ordinarily resides for inclusion of his name in electoral roll or such part of the electoral as relates to his district.

5. The authority to present an application on lf of an applicant shall be in writing, signed he appli ant and verified by the seal or ature of a commissioned officer of His Majesty's es, an Honorary Magistrate, Sub-Registrar, lar, or Lambardar, or, in the case of an electoral relating to a municipality or a cantonment Notified Area or a Small Town, or a member he local authority or of a commissioned officer lis Majesty's Forces :

Provided that no authority in writing shall be required if the agent is an Advocate of a High Court.

6. The Deputy Commissioner may at any time in addition to himself appoint a person or persons to receive, entertain and decide such applications.

7. When an application is presented the Deputy Commissioner or the person appointed to receive it shall make the entries concerning it in the appropriate Register in Form II appended to these Rules and shall note on the application the number in that register.

8. On receipt of an application made in due time under rule 4, the Deputy Commissioner or the person appointed by him in that behalf, shall, after making such inquiry, if any, as he thinks fit, including, if it is necessary, a reference under subsection (2) of section 3 of the Act, determine whether or not having regard to the provisions of sections 2, 3 and 4 of the Act (or if he has made a reference as aforesaid, to the decision given upon such reference), the applicant is entitled to have his name included in the electoral roll for the constituency.

9. The orders made by the Deputy Commissioner or the person appointed by him for the purpose shall for the purposes of the Act be final, but shall not prejudice the right of the applicant to prefer a claim for inclusion in the electoral roll for the constituency under the Punjab Legislative Assembly Electoral Rules, 1936, as amended from time to time.

10. The Deputy Commissioner or the person acting on his behalf shall on the disposal of the applications prepare a list of applicants and of his orders accepting or rejecting them and shall forward it to the Elections Commissioner, Punjab, together with the register in which the applications have been entered.

11. The Elections Commissioner, Punjab, shall then include the names of persons whose applications have been accepted, in the electoral roll or publish a list thereof as being a part of the electoral roll and the roll shall be amended accordingly, notwithstanding anything to the contrary in the Punjab Legislative Assembly Electoral Rules, 1936.

FORM No. I

(*Rule 5*)

APPLICATION FOR INCLUSION IN THE ELECTORAL ROLL

____

ughter of ____

ow ____

aste ____________________, occupation ____________________, age __________,

Living at ____.

*having returned from war service/still being on war service. (Give the name of community ____________________

hereby request that my name may be included in the ____________________

electoral roll relating to ____ village and zail ____________________

town, etc., & ward, etc. ____________________

of Thana ____________________ in Tahsil ____________________

District ____________________.

*Score out what is not wanted.

I possess the following electoral qualifications :—

(a) Nature and period of war service rendered by me____________________

(b) Details of my franchise qualifications____________________

In support of this application I produce the following documents and evidence or certified copies thereof :—

I verify this application of my own knowledge and information to be true.

Signed at ________ on ________ 19

Signature or thumb-mark of the applicant

(To be added by the authority by whom the application is received)

This application has been entered in the Register ________________ of applications for registration of the ____________ community with serial No. ________ Place ________ Date ____________ (signature of authority by whom the application is received.) ________

Form No. II

Rule 7

________ District ________ Community

REGISTER OF APPLICATIONS FOR REGISTRATION

________ Tahsil

1	2	3	4	5	6	7	8	9	10
Serial No.	Thana, Zail and Village / Town and Ward in which registration is applied for	Name, father's / *husband's name, caste and occupation of applicant	Date of presentation of application to authority to whom it is presented with initial of such authority.	Date fixed for hearing of the application.	Date of decision.	Decisions: Admitted	Decisions: Rejected	Signature of authority.	Signature of official by whom effect was given to the decision of the authority

A. A. MACDONALD,
Additional Secy.

RAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, SATURDAY, NOVEMBER 10, 1945

DEPARTMENT OF CIVIL SUPPLIES

FOODGRAINS

NOTIFICATION

The 8th November 1945

No. 11740-CS(FG)-45/38741—In exercise of the powers conferred by clause 81 (2) of the Defence ...lia Rules, and in supersession of Punjab Government notification No. 6414-CS(FG)-45/19672, dated the ... June, 1945, the Governor of the Punjab is pleased to direct that all persons, holding licence issued ... the Punjab Foodgrains Control Order, 1944, who have in their possession, either personally or ...gh an agent, and whether in one place or more than one places, stocks of wheat exceeding 1,000 maunds ... aggregate, shall, with immediate effect and so long as such stocks are in excess of 1,000 maunds, sub-... the Director of Food Purchases, Punjab, Lahore, a fortnightly return in the form annexed hereto, so as ...ch the Director of Food Purchases, Punjab, not later than the 22nd day of the month and the 7th ... of the succeeding month, respectively, for the first and second half respectively of the calendar ...h.

2. Every licensee submitting a return in compliance with clause 1 shall keep a copy thereof in his ...ssion.

FORM

Fortnightly Return of Stocks of Wheat held by Foodgrains Licensees

(*Statement for the* first/second *half of* ________ *194*)

		Particulars of stocks (out of those shown in

TRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, MONDAY, NOVEMBER 5, 1945

HOME DEPARTMENT

ELECTIONS

The 5th November 1945

...o. **361**—In pursuance of Regulation 7 of ...gulations for Nominations and Elections framed ... Rule 15 of the Legislative Assembly Electoral ... the names of candidates who have been duly ...ated by the Returning Officers concerned are ...ned, for general information, in the following ...le :—

SCHEDULE

Serial No.	Name of Constituency	Names of candidates nominated
	...ala Division (...-Muhammadan)	1. Bhai Parma Nand, Shish Mahal Road, Lahore. 2. Pandit Thakar Dass, Bhargawa, Civil Lines, Hissar. 3. L. Makhan Lal, Mahajan, Advocate, Chaura Bazar, Karnal. 4. L. Manohar Lal, Aggarwal, Mohalla Chirimaran, Bhiwani Town, Tahsil Bhiwani, District Hissar. C. N. T. HENRY Returning Officer.
2	Jullundur Division (Non-Muhammadan)	1. Pandit Chuni Lal, Advocate, Jullundur City. 2. Ch. Tika Kishan Singh, Thapar, Municipal Commissioner, Ludhiana. 3. Raizada Hans Raj, Civil Lines, Jullundur City. A. C. M. MacLEOD Returning Officer.
3	East Central Punjab (Muhammadan).	1. Maulvi Zafar Ali Khan, 98, Mcleod Road, Lahore. 2. Mr. K. L. Gauba, Shahchiragh Chambers The Mall, Lahore. S. F. HASSAN. Returning Officer

Re. 0-2-0

I possess the following electoral qualifications :—

(a) Nature and period of war service rendered by me __________

(b) Details of my franchise qualifications __________

In support of this application I produce the following documents and evidence or certified copies thereof :—

I verify this application of my own knowledge and information to be true.

Signed at ______ on ______ 19

Signature or thumb-mark of the applicant

(To be added by the authority by whom the application is received)

This application has been entered in the Register __________ of applications for reg... of the __________ community with serial No. __________ Place ______ Date __________ (signature of authority by whom the application is received.)

Form No. II

Rule 7

__________ District __________ Community

REGISTER OF APPLICATIONS FOR REGISTRATION

__________ Tahsil

1	2	3	4	5	6	7	8	9	10
...o.	Thana, Zail and Village / Town and Ward in which registration is applied for	Name, father's / *husband's name, caste and occupation of applicant	...presentation of appli... to authority to whom ...sented with initial of ...thority.	...d for hearing of the ...ion.	...ecision.	Decisions		...of authority.	...of official by whom ...as given to the deci...

Serial No.	Name of Constituency	Names of candidates nominated
4	West Central Punjab, (Muhammadan).	1. M. Abbas Ali of village Shreen Ghangar, Tahsil Nankana Sahib, District Sheikhupura. 2. M. Abdullah Hafiz, Abdullahpur, Lyallpur City. 3. M. Mohammad Ishaq of Chak No. 268-R. B., Tahsil and District Lyallpur. 4. M. Mohammad Qasim of Chak No. 310-J. B., Tahsil Toba Tek Singh, District Lyallpur. AMIR NAWAZ KHAN Returning Officer
5	North-West Punjab, (Muhammadan).	1. Syed Sultan Shah of village Rajoa, District Jhang. 2. Captain Abid Hussain Shah of village Shah Jewana, Tahsil and District Jhang. C. KING Returning Officer
6	East Punjab (Sikh).	1. S. Kapur Singh, Shah Shujah Road, Ludhiana. 2. S. Mangal Singh, Tarf Gahlewal, Civil Lines, Ludhiana. A. C. M. MACLEOD Returning Officer
7	West Punjab (Sikh)	1. S. Sampuran Sing... Lyallpur. 2. S. Sant Singh, Advoca... A. A. WILLIA... Returning Offi...
8	Punjab Landholders	1. S. Dial Singh of villag... Fatehabad, District Am... 2. S. Rajinder Singh of ... office Shahkot, District ... 3. S. Sarjeet Singh, Majit... Lines, Amritsar. R. A. PERR... Returning Offi...

NOTE—In the ballot papers the names of the candi... printed without the addition of any courtesy or other ... will appear in the same order as in the above schedule.

A. A. MACDON...

Additional Secretary to Governm...
Home Dep...

TRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, SATURDAY, NOVEMBER 10, 1945

DEPARTMENT OF CIVIL SUPPLIES

FOODGRAINS

NOTIFICATION

The 8th November 1945

No. 11740-CS(FG)-45/38741—In exercise of the powers conferred by clause 81 (2) of the Defence ndia Rules, and in supersession of Punjab Government notification No. 6414-CS(FG)-45/19672, dated the h June, 1945, the Governor of the Punjab is pleased to direct that all persons, holding licence issued er the Punjab Foodgrains Control Order, 1944, who have in their possession, either personally or ough an agent, and whether in one place or more than one places, stocks of wheat exceeding 1,000 maunds he aggregate, shall, with immediate effect and so long as such stocks are in excess of 1,00 0 maunds, sub- to the Director of Food Purchases, Punjab, Lahore, a fortnightly return in the form annexed hereto, so as each the Director of Food Purchases, Punjab, not later than the 22nd day of the month and the 7th of the succeeding month, respectively, for the first and second half respectively of the calendar ath.

2. Every licensee submitting a return in compliance with clause 1 shall keep a copy thereof in his session.

FORM

Fortnightly Return of Stocks of Wheat held by Foodgrains Licensees

(*Statement for the first/second half of ________ 194 *)

Particulars of Licensee				Particulars of stocks held			Particulars of stocks (out of those shown in column 7) which are pledged with banks				
me	Full address	Licence No.	District	Name of place where stocks held	Name with full address of Commission Agent, if any, holding the stock on behalf of licensee	Quantity	Quantity	Name of bank	Quantity (out of that shown in column 9) which is sold on storage delivery terms to Government or Messrs. Owen Roberts and Co. — Government	Owen Roberts	REMARKS
	2	3	4	5	6	7	8	9	10	11	12
						(Mds.)	(Mds.)		(Mds.)	(Mds.)	
			Total stocks held:—								

Signature of Licensee with date

3. With reference to rule 119 of the Defence of India Rules this order shall be given publicity by a fication in the *Punjab Gazette* and by publication in at least one English and two other daily newspapers. ies shall also be sent to District Magistrates for wide publicity in their districts.

The 9th November 1945

No. 11778-CS(FG)-45/38831—In exercise of the ers conferred by Rule 81 of the Defence of India s, the Governor of the Punjab is pleased to make following Order, namely, The Punjab Flour Mills gulation of Working Hours and Wheat Stocks) er, 1945.

(a) This Order may be called The Punjab Flour s (Regulation of Working Hours and Wheat Stocks) er, 1945.

(b) It extends to the whole of the Punjab.

(c) It shall come into force at once.

2. In this Order—

(a) "Controller" means the Director of Food Purchases, Punjab, or such other officer who may be appointed "Controller" from time to time ;

(b) "Flour" means any wheat product such a *atta*, *maida*, *rawa*, *suji*, or bran whether produced wholly from wheat or from an admixture of wheat with other grains ;

(c) "Miller" means a person carrying on the business of manufacturing flour by roller mills, that is, mills in which grinding is done by grooved steel or iron rollers worked by steam, electrical or mechanical power.

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3. Every miller shall comply with any general or special directions that may be given from time to time by the Controller—

(i) regarding the maximum number of working hours ;

(ii) prescribing the maximum quantity of wheat which the miller could have in his possession at any time and the places where he could hold it.

4. The Controller may with a view to securing compliance with this Order—

(i) require any miller to give any information in his possession with respect to his business ;

(ii) inspect or cause to be inspected any books or other documents belonging to or under the control of any miller ;

(iii) enter and search, or authorise any person to enter and search, the business premises and godowns of the miller.

5. For the purposes of Rule 119 of the Defence of India Rules, this Order shall be given publicity by publication in the *Punjab Gazette* and by sending a copy to the Northern India Flour Mills Association, and by the issue of a press note.

The 10th November 1945

No. 11779-CS (FG)-45/38940—In exercise of powers conferred by sub-rule (2) of rule 81 Defence of India Rules, the Governor of the is pleased to make the following amendme Punjab Government notification No. 10381-C 45/37729, dated the 30th October 1945 :—

AMENDMENT

In the second column under " Bajra " of the annexed to the said notification *for* the a Rs. ' 7-12-0 ' against the entry relating to A *substitute* the amount Rs. ' 7-8-0 '

2. With reference to rule 119 of the Def India Rules this Order shall be given publicity notification in the *Punjab Gazette* and by the iss press note. Copies shall also be sent to D Magistrates for wide publicity in their districts.

F. B. WACE

Secretary to Government, Punj

Civil Supplies Department

1722 CS- 1088-10.11-45—SGPP Lahore

EXTRAORDINARY ISSUE

REGISTERED No. L. 86

The Punjab Gazette

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LAHORE, THURSDAY, NOVEMBER 15, 1945

DEPARTMENT OF CIVIL SUPPLIES

Foodgrains

The 14th November 1945

No. 11913-CS(FG)-45/39457—In exercise of the powers conferred by rule 81 of the Defence of India Rules, the Governor of the Punjab is pleased to direct that Paddy and Rice shall not be imported into the

2. With reference to Rule 119, Defence of India Rules, the notice of this Order shall be given by publication in the *Punjab Gazette* and by the issue of a Press Note. Copies of this Order shall be sent to all District Magistrates in the Punjab for wide publicity in their districts.

F. B. WACE

EXTRAORDINARY ISSUE

REGISTERED No. L. 86

The Punjab Gazette

Published by Authority

LAHORE, MONDAY, NOVEMBER 12, 1945

LOCAL GOVERNMENT DEPARTMENT

Committees

The 12th November 1945

No. 3639-C-45/29919—The following draft of mendments which the Governor of the Punjab proposes to make, in exercise of the powers conferred by ction 240 of the Punjab Municipal Act, 1911, to the Iunicipal Election Rules, 1930, are published for the formation of persons likely to be affected thereby. he draft will be taken into consideration on the 19th ctober 1945, together with any objections or suggesons which may be received in respect thereto by that ate :—

DRAFT AMENDMENTS

I. The words "not less than twenty-one days om the date of notice" occurring in lines 8 and 9 of ule 8 (1) shall be omitted.

II. The words "provided that in no case a date e fixed less than seven days or more than twentyght days from the date on which such list was posed" occurring at the end of rule 11 shall be omited.

III. For the existing rule 15 the following new rule shall be substituted :—

"15. The Deputy Commissioner shall, by notice posted at his office and at the office of the Committee, fix dates to suit local requirements for the nomination of candidates for election and for the scrutiny of nomination."

IV. For the words "seventh day" occurring in line 8 of rule 18, the words "third day" shall be substituted.

V. For the words "not less than seven days before the date or the first date of the dates fixed for the election" occurring in lines 3 to 5 of rule 26 (1), the words, "on a date suitable to local requirements" shall be substituted.

G. MUEEN-UD-DIN

Secretary to Government Punjab

Medical and Local Government Departments

(c) under and in accordance with a Military Credit Note ;

(d) under and in accordance with a permit duly issued before by the Provincial Government or by an officer authorised by the Provincial Government."

...ge of holidays.

4. This notification does not apply to holidays to be observed by the High Court and the Civil courts subordinate thereto, or to Government servants in educational institutions, which are governed by special instructions issued by the Punjab Government in the Educational Department or (in the case of industrial

schools and institutions) in the Department of Industries and Labour.

SCHEDULE

List of holidays for public offices during the year 1946

Names of holidays	Date on which they fall	Day or days of the week	Number of holidays
General Holidays			
All Sundays ..	..		52
New Year's day..	1st January ..	Tuesday ..	1
King Emperor's birthday.	13th June ..	Thursday ..	1
Bank Holiday ..	30th June ..	Sunday ..	1
Christian Holidays			
Good Friday ..	19th April ..	Friday ..	1
Christmas holiday	24th, 25th, 26th and 27th December.	Tuesday, Wednesday, Thursday and Friday.	4
Muslim Holidays			
Muharram ..	5th December ..	Thursday ..	1
Id-ul-Milad ..	15th February ..	Friday ..	1
Shab-i-Brat ..	14th July ..	Sunday ..	1
Id-ul-Fitr ..	29th August ..	Thursday ..	1
Id-ul-Zuha ..	5th November ..	Tuesday ..	1
Hindu Holidays			
Basant Panchmi..	6th February ..	Wednesday ..	1
Baisakhi ..	13th April ..	Saturday ..	1
Janam Ashtmi ..	20th August ..	Tuesday ..	1
Dusehra ..	5th October ..	Saturday ..	1
Diwali ..	24th October ..	Thursday ..	1
Sikh Holidays			
Guru Gobind Singh's birthday.	10th January ..	Thursday ..	1
Guru Nanak's birthday.	9th November ..	Saturday ..	1
Guru Gobind Singh's birthday.	30th December	Monday ..	1

H. D. BHANOT, Chief Secy.

1764 CS-1088-15 11 45-SGPP Lahore

EXTRAORDINARY ISSUE REGISTERED No. L. 86a

The Punjab Gazette

Published by Authority

LAHORE, TUESDAY, NOVEMBER 20, 1945

INDUSTRIES AND LABOUR DEPARTMENT

The 20th No ber 1945

No. 6555-I&L-45/45394—In exercise of the powers nferred by subsection (1) of section 12 of the dustrial Statistics Act, 1942 (XIX of 1942), the vernor of the Punjab is pleased to make the lowing rules for carrying out the purposes of the t so far as it relates to collection of statistics ating to some of the matters in clause (a) of bsection (1) of section 3 of the Act, the same ving been previously published as required by bsection (1) of the first mentioned section, mely :—

Census of Manufacturing Industries Rules, 1945.

1. (1) These rules may be called the Census of anufacturing Industries Rules, 1945.

(2) They shall come into force at once.

2. In these rules, unless there is anything repugnt in the subject or context,—

(a) " Act " means the Industrial Statistics Act, 42.

(b) " Factory " means a factory as defined in ause (j) of section 2 of the Factories Act, 1934, or y premises deemed to be a factory in pursuance of a eclaration made under subsection (1) of section 5 of at Act.

(c) " Form " means a form set forth in Schedule appended to these rules.

(d) " Occupier " means the occupier of a factory defined in clause (l) of section 2 of the Factories t, 1934.

(e) " Schedule " means a schedule appended to ese rules.

(f) " Section " means a section of the Act.

(g) " Statistics Authority " means the Statistics thority appointed by the Governor of the Punjab der section 4.

3. (1) The Statistics Authority shall before the of December, each year, serve a notice on the upier of each factory which is engaged in any of industries mentioned in Schedule I (except the ar industry) or, which, being previously so engaged, temporarily suspended manufacturing processes, uiring him to furnish to the Statistics Authority,—

(a) a return in duplicate relating to the next lowing calendar year in the form appropriate to the ustry in which the factory is engaged, and

(b) if the factory is owned by a company incorated in British India or elsewhere, also along with return, two copies each of the annual balance et, profit and loss account, as well as of the ectors' report, if any, for the period covered by the rn if the company's accounting year coincides with period ; otherwise, for the last preceding year for ch the accounts of the company were closed.

(2) The Statistics Authority shall before the end une each year serve a notice on the occupier of factory engaged in the sugar industry or, which, being previously so engaged, has temporarily suspended manufacturing processes, requiring him to furnish to the Statistics Authority,—

(a) a return in duplicate relating to the next following annual period commencing with the 1st July and ending with the 30th June in the form appropriate to the sugar industry, and

(b) if the factory is owned by a company incorporated in British India or elsewhere, also along with the return, two copies each of the annual balance sheet, profit and loss account, as well as of the directors' report, if any, for the period covered by the return if the company's accounting year coincides with this period ; otherwise for the last preceding year for which the accounts of the company were closed.

(3) The Statistics Authority shall forward with the notice referred to in sub-rules (1) and (2) three copies of the form in which the occupier of any factory is required to furnish the return.

4. (1) Any occupier of a factory on whom a notice has been served by the Statistics Authority in accordance with the provisions of rule 3 shall furnish the required return in duplicate in the form received with the notice, so as to reach the Statistics Authority not later than two months after the expiry of the period for which the return is required to be made, and, if the factory is owned by a company incorporated in British India or elsewhere, shall also along with the return forward two copies each of the annual balance sheet and profit and loss account, as well as of the directors' report, if any, referred to in clause (b) of sub-rules (1) and (2) of rule 3 ;

Provided that, on representation being received from any occupier, the Statistics Authority may, if he is satisfied that sufficient reason exists, allow an extension of time up to one month beyond the date specified in this rule for the submission of the return.

(2) Two copies of the form received with the notice by an occupier shall be used for the purpose of submission of the return to the Statistics Authority as required under sub-rule (1). The occupier shall retain an exact copy of the return submitted by him under sub-rule (1) in the third copy of the form received by him.

5. If the occupier of any factory receives with the notice served under sub-rule (1) or sub-rule (2), as the case may be, of rule 3, a form relating to an industry in which the factory is not engaged, the occupier shall within seven days of the receipt of the said notice intimate to the Statistics Authority the name of the industry in which the factory is engaged and of each of its principal products. Thereupon the Statistics Authority shall within seven days of the receipt of such intimation forward to the occupier the appropriate form for such industry, if it is one of those mentioned in Schedule 1, together with a fresh notice, if necessary, and the occupier shall furnish a return in that form as if the form and the fresh notice, if any, had been received on the date on which the original notice was received.

6. (1) The Statistics Authority shall serve the notice referred to in sub-rules (1) and (2) of rule 3 and the occupier of a factory shall furnish the return referred to in sub-rule (1) of rule 4 through the post under registered cover with acknowledgment due. On the cover containing the return the occupier shall write prominently the words and the figures "Confidential—return under the census of manufacturing Industries Rules, 1945".

(2) The notice referred to in sub-rules (1) and (2) of rule 3 may be served—

(a) when the occupier is a corporation or firm, or any director or other principal officer of the corporation or on any member of the firm or by addressing the same in the name of the corporation or firm at its registered office or the place where it carries on business in British India.

(b) when the occupier is a person (not being a corporation or firm), on the person at the usual or the last known place of abode or business of such person ;

and such service shall be deemed to be good service as against the corporation, all partners of the firm or as against the person, as the case may be.

7. All information required under rule 3 shall be furnished in English.

SCHEDULE I

List of industries

1. Wheat flour.
2. Rice milling.
3. Biscuit making (including bakeries and confectioneries).
4. Fruit and vegetable processing.
5. Sugar.
6. Distilleries and breweries (including power alcohol manufacturing).
7. Starch.
8. Vegetable oils—oilseed crushing, and extractions and processing of vegetable oils.
9. Paints and varnishes.
10. Soap.
11. Tanning.
12. Cement.
13. Glass and glassware.
14. Ceramics.
15. Plywood and tea chests.
16. Paper and paper board including straw board
17. Matches.
18. Cotton textiles—spinning and weaving.
19. Woollen textiles.
20. Jute textiles.
21. Chemicals including drugs and pharmaceuticals.
22. Aluminium, copper and brass—all processes from ore smelting to manufacture of final products ready for use.
23. Iron and Steel—smelting (including blast furnace operations), rolling and re-rolling.
24. Bicycles.
25. Sewing machines.
26. Producer gas plants.
27. Electric lamps.
28. Electric fans.
29. General Engineering and Electrical Engineering (excluding generation and transformation of electrical energy).

SCHEDULE II

List of Forms

Number of Form		Name of industry to which Form relates
CMI-(1)	..	Wheat flour.
CMI-(2)	..	Rice milling.
CMI-(3)	..	Biscuit making (including bakeries and confectioneries).
I-(4)	..	Fruit and vegetable processing.
I-(5)	..	Sugar.
I-(6)	..	Distilleries and breweries (including power al manufacturing).
CMI-(7)	..	Starch.
CMI-(8)	..	Vegetable oils—oil seed crushing, and extra and processing of vegetable oils.
		Paints and varnishes.
CMI-(9)	..	Soap.
CMI-(10)	..	Tanning.
CMI-(11)	..	Cement.
CMI-(12)	..	Glass and glassware.
CMI-(13)	..	Ceramics.
CMI-(14)	..	Plywood and tea chests.
CMI-(15)	..	Paper and paper board including straw boar
CMI-(16)	..	Matches.
CMI-(17)	..	Cotton textiles—spinning and weaving.
CMI-(18)	..	Woollen textiles.
CMI-(19)	..	Jute textiles.
CMI-(20)	..	Chemicals, including drugs and pharmaceutic
CMI-(21)	..	Aluminium copper and brass—all processes ore smelting manufacture final pro ready for use.
CMI-(22)	..	
CMI-(23)	..	Iron and Steel—smelting (including blast fu operations), rolling and re-r
CMI-(24)	..	Bicycles.
CMI-(25)	..	Sewing machines.
CMI-(26)	..	Producer gas plants.
CMI-(27)	..	Electric lamps.
CMI-(28)	..	Electric fans.
CMI-(29)	..	General Engineering and Electrical Eng (excluding generation and transformati electrical energy).

K. V. F. MORTON

Secretary to Government, Pun
Electricity and Industries Depart

LOCAL GOVERNMENT DEPARTMENT

Committees

The 20th November 1945

No. 3639-C-45/30556—With reference to P Government notification No. 3639-C-45/29919, the 12th November 1945, as amended with P Government notification No. 3639-C-45/30000, the 13th November 1945, and in exercise of the p conferred by section 240 of the Punjab Municipa 1911, the Governor of the Punjab is pleased to the following amendments to the Municipal El Rules, 1930 :—

AMENDMENTS

I. The words "not less than twenty-one from the date of notice" occurring in lines 8 an rule 8 (1) shall be omitted.

II. The words "provided that in no case be fixed less than seven days or more than tw eight days from the date on which such list was ed" occurring at the end of rule 11 shall be omi

III. For the existing rule 15 the followin rule shall be substituted :—

"15. The Deputy Commissioner shal notice posted at his office and at the office c Committee, fix dates to suit local requirements f nomination of candidates for election and fo scrutiny of nominations."

IV. For the words "seventh day" occurr line 8 of rule 18, the words "third day" sh substituted.

V. For the words "not less than seven before the date or the first date of the dates fix the election" occurring in lines 3 to 5 of rule the words, "on a date suitable to local requireme shall be substituted.

G. MUEEN-UD-DIN

Secretary to Government Punja
Medical and Local Government Depart

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, THURSDAY, NOVEMBER 15, 1945

LEGISLATIVE DEPARTMENT

The 14th November 1945

No. 432-Leg.—The Punjab War Jagirs Bill is [pu]blished for general information under the proviso [to] Rule 83 of the Rules of Procedure of the Punjab [Le]gislative Assembly :—

THE PUNJAB WAR JAGIRS BILL

A

BILL

[TO] EMPOWER THE PUNJAB GOVERNMENT TO AWARD [WAR] JAGIRS TO PARENTS, THREE OR MORE OF WHOSE CHILDREN HAVE BEEN ENROLLED OR COMMISSIONED FOR SERVICE IN HIS MAJESTY'S FORCES DURING THE PRESENT WAR.

It is hereby enacted as follows :—

[Sho]rt title and com[me]ncement.

1. (1) This Act shall be called the Punjab War Jagirs Act, 194 .

(2) It shall come into force at once.

[Def]initions

2. In this Act, unless there be anything repugnant in the subject or context —

(a) "eligible person" means a resident of the [Punj]ab who is the father, or where the father is dead, [the] mother of three or more persons who, having [been] at any time enrolled or commissioned in His [Maje]sty's naval, military or air forces with full [liabil]ity to serve wherever required, have actually [serve]d in any of the said forces, during the present [war] but does not include any person, who has [alrea]dy received a land grant or other reward from [the P]unjab Government by reason of having three [or m]ore [chil]dren in the said forces ;

(b) "Government" means the Punjab Gov[ernm]ent ;

(c) "war Jagir" means a jagir granted under [this A]ct ;

[(d)] expressions used but not defined in this Act have the same meanings as in the Punjab Jagirs Act, 1941.

[Punj]ab Act V of 1941

[Gran]tion of war jagirs

[3.] (1) Notwithstanding anything contained in any other law for the time being in force, the Government shall [have] power to grant to every eligible person a war [jagir] of the value specified hereunder, namely :—

[(a]) where three children of the grantee have been [enrolle]d or commissioned as aforesaid, a grant of [Rs. 5]0 per annum ; and

(b) for every additional child so enrolled or commissioned an additional grant of Rs. 10 per annum.

(2) A war jagir shall provide for an assignment of the appropriate sum, or for the grant of such sum payable annually, charged on the whole or part of the land revenue arising from a specified area, and subject in either case to such deductions on account of collection, suspension or remission of land revenue as the Government may direct.

Tenure of war jagirs

4. A war jagir shall unless terminated wholly or partially for breach of any conditions imposed under section 5 be tenable for the life-time of the grantee, but the Government shall have power to terminate or reduce it if the grantee subsequently receives a land grant or other reward by reason of having three or more children enrolled or commissioned in His Majesty's naval, military or air forces.

Power to attach conditions to enjoyment of war jagirs.

5. The Government may attach such conditions as it may deem fit to the enjoyment of any or all war jagirs, and such conditions shall be communicated to the grantee at the time when the grant is made to him.

Assessment and collection of assigned land revenue.

6. Any land revenue assigned under the powers herein conferred shall be assessed and collected in the manner provided by the law for the time being in force for the assessment and collection of land revenue as if it had not been so assigned.

Exemption of war jagir from attachment.

7. No war jagir shall be liable to seizure, attachment or sequestration by process of any Court at the instance of a creditor for any demand against the grantee, or in satisfaction of any decree or order.

Savings
Act XXIII of 1871
Act XV of 1895

8. Nothing in this Act shall be deemed to affect the provisions of the Pensions Act, 1871, or of the Crown Grants Act, 1895, so far as they are applicable in respect of war jagirs.

Certain questions to be referred to Government for final decision

9. If any question arises under this Act—

(a) whether or not a person is an eligible person, or

(b) whether or not a grantee has committed breach of any condition imposed under section 5,

such question shall be referred to the Government whose decision thereon shall be final.

STATEMENT OF OBJECTS AND REASONS

In recognition of the war effort of the Punjab which has earned this province the distinction o the "Sword Arm of India", it is proposed to reward parents who have enrolled three or more sons/daught the Defence Services. As enough land in the Punjab colonies is not available for the purpose, and in v the regard in which jagir grants are held in this Province, Government desire to give these rewards in the of land revenue assignments. In the United Provinces a scheme to reward parents who have enrolle sons/daughters, etc., into the armed forces by the grant of land revenue assignments has already bee into effect.

Under the Punjab Jagirs Act, 1941, Government's power to create new jagirs in any one y limited to Rs. 5,000. It is, therefore, necessary to undertake legislation, as in this Bill, empowering G ment to make these grants.

LAHORE :
Dated 14th November, 1945

TIKA RAM
Minister-in-Charge

A. R. CORNELIUS
Secretary to Government, Punjab,
Legislative Departme

TRAORDINARY ISSUE

REGISTERED No. L. 86

The Punjab Gazette

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LAHORE, FRIDAY, NOVEMBER 23, 1945

LOCAL GOVERNMENT DEPARTMENT

Corporation

The 21st November 1945

No. 3973-Cr.-45/30607.—In exercise of the rs conferred by section 401 of the City of Lahore Corion Act, 1941, the Governor of the Punjab is pleased ake the following rules. The rules published with the ab Government Notification No. 3802-C-43/49924, dated August 1943 and Punjab Government Notification 4699-C-43/74763, dated the 16th November 1943, are by cancelled :—

HORE CORPORATION ELECTION RULES, 1945

CHAPTER I

Introductory and General

·1. These rules may be called the Lahore Corporation ion Rules, 1945.

I·2. In these rules, unless there is something repnt in the subject or context :—

(a) "Act" means the City of Lahore Corporation Act, 1941;

(b) "Chief Offi cer" means Chief Officer of the Lahore Corporation appointed under section 422 (1) of the Act;

(c) "City" means the City of Lahore as defined in section 5 (10) of the Act;

(d) "Constituency" means a class or ward, for the representation of which a Councillor or Councillors is or are to be or has or have been elected under these rules;

(e) "Corrupt practice" means a practice defined in Chapter XV of these rules;

(f) "Electoral right" means the right of a person to stand or not to stand as, or to withdraw from being a candidate, or to vote or refrain from voting at an election;

(g) "Material irregularity" in the procedure of an election includes any such improper acceptance or refusal of any nomination or improper reception or refusal of a vote or reception of any vote which is void or noncompliance with the provisions of the Act or of the rules made thereunder, or mistake in the use of any form annexed thereto as materially affects the result of an election ;

(h) "member" in relation to a constituent body for trade or commerce constituency does not include an associate member;

(i) "prescribed" means prescribed by these rules;

(j) "prescribed date or dates" means the date or dates specified in the election programme;

(k) "returned candidate" means a candidate whose name has been published in the prescribed manner as duly elected;

(l) "special constituency" means a constituency for the return of the representatives of the interests referred to in sub-clauses (i), (ii), (iii), (iv), and (v) of clause (a) of subsection (1) of section 7 of the Act;

(m) "territorial constituency" means a constituency other than a special constituency;.

I·3. All notices required to be published in the prescribed manner shall be published by copies being posted at a conspicuous place at the office of the Lahore Corporation, and at such other conspicuous places in the City as the Chief Officer may deem it.

I·4. If any question arises as to the interpretation of these rules, otherwise than in connection with an election enquiry held thereunder, the question shall be referred to Government through the proper channel, and the decision of Government shall be final.

I·5. In order to fill a casual vacancy election shall be held in the manner specified in these rules, provided that it shall not be necessary to prepare a fresh register of electors, or to publish it unless otherwise directed by Government.

CHAPTER II

Election Programme

II·1. The Chief Officer shall frame a programme for elections to the Lahore Corporation, hereinafter referred to as the election programme.

II·2. The election programme shall specify the date or dates, on, by, or within which—

(i) the register of electors shall be completed;

(ii) the register of electors shall be published;

(iii) the notice inviting claims and objections shall be published;

(iv) the claims and objections will be heard;

(v) the lists of claims and objections and the orders of the Revising Authority thereon shall be forwarded to the Chief Officer;

(vi) Applications for revision of the orders of the Revising Authority may be submitted to the Chief Officer;

(vii) the register of electors as finally corrected shall be republished;

(viii) the notice inviting nominations shall be published;

(ix) the nomination papers will be received;

(x) the list of nomination papers shall be published;

(xi) the nomination papers shall be scrutinised;

(xii) a candidate may withdraw his candidature;

(xiii) the list of valid nominations shall be posted;

(xiv) the list of polling stations shall be posted;

(xv) the poll shall be held;

(xvi) notice shall be given to all candidates of the date of the sorting of ballot papers;

(*xvii*) the ballot papers shall be sorted ;

(*xviii*) notice shall be given of the date of the counting of ballot papers ;

(*xix*) the ballot papers shall be counted ;

(*xx*) the result of election shall be reported to Government.

II·3. The election programme shall be published by a copy being posted at the office of the Lahore Corporation and at such other conspicuous places in the city as the Chief Officer may deem fit.

II·4. The Chief Officer may by an order amend, vary or modify the election programme at any time.

CHAPTER III

Qualifications of Electors

III·1. A person shall be entitled to be registered as an elector if he or she—

(*a*) is a British subject or a natural born subject of an Indian State and will have on the first day of September immediately preceding the preparation of the register of electors attained the age of 21 years ;

(*b*) has not been adjudged by a competent court to be of unsound mind ;

(*c*) resides or carries on business within the City and will have completed a period of twelve months on the first day of September immediately preceding the date of preparation of the register of electors, in respect of such residence or business ; and

(*d*) is otherwise eligible, if a man under rules III·2 or III·3 or if a woman under rules III·4 or III·5.

Explanation—In calculating the period of residence, or the period for which business is carried on, no account shall be taken of a person's temporary absence from the City, if during such absence he or she retained throughout the intention of returning to the City.

III·2. No male person shall be entitled to be registered as an elector except in the class to which he belongs and unless he—

(*a*) possesses immovable property situated within the limits of the City of a value of not less than Rs. 300 ; or

(*b*) possesses a house or shop within the limits of the City yielding a rent of Rs. 2 per mensem or pays a rent of not less than Rs. 2 per mensem ; or

(*c*) pays land revenue in the City to an amount of not less than Rs. 5 per annum ; or

(*d*) is a tenant with a right of occupancy as defined in Chapter II of the Punjab Tenancy Act, 1887, in respect of land in the City assessed to land revenue of not less than Rs. 5 per annum ; or

(*e*) is an assignee of land revenue in the City amounting to not less than Rs. 10 per annum ; or

(*f*) is in receipt of an income not less than Rs. 20 per mensem ; or

(*g*) is a Zaildar, Inamdar, Sufaidposh or Lambardar in the City ; or

(*h*) is proved in the prescribed manner to have attained the primary or an equivalent or higher educational standard ; or

(*i*) is a retired pensioner or discharged officer, non-commissioned officer or soldier of His Majesty's regular military forces.

III·3. Notwithstanding anything contai III·2 a male person who is a member of the sch shall be entitled to be registered as an elector if l

(*a*) is shown in the prescribed manner to or

(*b*) possesses immovable property situa the limits of the City of a value than Rs. 50 ; or

(*c*) pays a rent in the City of not less tha mensem.

III·4. No female person shall be entitled gistered as an elector except in the class to wh longs and unless she—

(*a*) possesses immovable property situa the limits of the City of a value c than Rs. 1,500 ; or

(*b*) possesses a house or shop within th the city yielding a rent of Rs. 6 p or pays a rent of not less than Rs. sem ; or

(*c*) pays land revenue in the City to an not less than Rs. 10 per annum ; o

(*d*) is a tenant with a right of occupancy in Chapter II of the Punjab Tena 1887, in respect of land in the Cit to land revenue of not less than I annum ; or

(*e*) is an assignee of land revenue in the Cit ing to not less than Rs. 10 per annu

(*f*) is in receipt of an income not less th per mensem ; or

(*g*) has attained the middle or an equi higher educational standard.

III·5. Notwithstanding anything containe III·4 a female person, who is a member of the castes, shall be entitled to be registered as an ele either—

(*a*) is shown in the prescribed manner to b or

(*b*) possesses immovable property situate the limits of the City of a value o than Rs. 100 ; or

(*c*) pays a rent in the City of not less th per mensem.

CHAPTER IV

Qualifications of Candidates for Elect

IV·1. No person shall be eligible for elect Councillor who—

(*a*) is not registered as an elector on a roll stituency in the City ; or

(*b*) has directly or indirectly, by himself o partner or employer or any emplo share or interest in any contract or ment with, by, or on behalf of the Corp or

(*c*) has within five years from the date fixe nomination of candidates under the p of Rule II·2 been proscribed from ment employment ; or employment any local authority ; or

(*d*) has, at any time within five years from fixed for the nomination of candidat the provisions of rule II·2 been s sentence of imprisonment for a p ceeding one year ; or

(*e*) is an undischarged insolvent or being a d insolvent has not obtained from t a certificate that his insolvency was by misfortune without any miscon his part ; or

(*f*) is a whole-time salaried Government official or is an officer or servant of the Lahore Corporation, or of any other local authority ;

(*g*) has been removed from the membership of any local authority or has been disqualified for election to any local authority and the disqualification still exists;

(*h*) has been convicted of an offence under section 171 E or 171 F of the Indian Penal Code or has been disqualified from exercising any electoral right for a period of not less than five years on account of malpractices in connection with an election and five years have not elapsed from the date of such conviction or disqualification :

Provided that Government may exempt any person lass of persons from the disqualification contained in se (*b*), (*c*), (*d*), (*e*), (*g*), or (*h*) of this rule ;

Provided further that notwithstanding anything coned in clause (*b*) of this rule, no person shall be deemed e disqualified thereunder by reason only of his having a re or interest in—

(*i*) any lease, sale or pruchase of land or any agreement for the same ; or

(*ii*) any agreement for the loan of money or any security for the payment of money only ; or

(*iii*) any newspaper in which any advertisement relating to the affairs of the Corporation is inserted ; or

(*iv*) any incorporated company which contracts with or is employed by the Corporation.

CHAPTER V

THE DIVISION OF ELECTORATE INTO WARDS OR COMMUNITIES AND THE ALLOCATION OF COUNCILLORS THERETO

V.1. (1) In the case of men the electorate shall livided into four classes, that is to say :—

(*a*) Class I—Muslims ;

(*b*) Class II—Sikhs ;

(*c*) Class III—European British subjects, Anglo-Indians, Parsees, Christians and Jews ;

(*d*) Class IV—Hindus and others not included in classes I—III.

(2) (*a*) Of Class I of the electorate there shall be 29 esentatives ;

(*b*) Of class II of the electorate there shall be 2 esentatives ;

(*c*) Of class III of the electorate there shall be 1 esentative ;

(*d*) Of class IV of the electorate there shall be 13 esentatives.

(3) (*a*) Of Class I, one representative shall be elected each ward shown in schedule A by the registered electors hat class resident in that ward ;

(*b*) Of class II one representative shall be elected for ward shown in schedule B by the registered electors hat class resident in that ward ;

(*c*) The representative of class III shall be elected the registered electors belonging to that class residing ny part of the city ;

(*d*) Of class IV one representative shall be elected for h ward shown in schedule C, except ward No. IV in edule C for which two representatives shall be elected, of whom shall be a member of the scheduled castes. In ward the member of the scheduled castes who secures largest number of votes shall first be declared to be ted.

V.2. (1) In the case of women the electorate shall be divided into two classes, that is to say :—

Class I—Muslims ;

Class II—Non-muslims.

(2) (*a*) Of class I of the electorate there shall be one representative

(*b*) Of class II of the electorate there shall be one representative.

(3) (*a*) The representative of class I shall be elected by registered electors belonging to that class residing in any part of the city ;

(*b*) The representative of class II shall be elected by registered electors belonging to that class residing in any part of the city.

CHAPTER VI

THE PREPARATION OF THE REGISTER OF ELECTORS

VI·1. The register of electors of every territorial constituency shall be prepared by the Municipal Elections Officer, (hereinafter referred to as the Registering Authority under the directions of the Chief Officer.

VI·2 (1). A separate register of electors shall be prepared for each constituency.

(2) The register of electors shall be prepared in Form I and shall contain the name of each elector together with his father's name, his caste and occupation, the nature of his qualification or qualifications, and his address.

(3) The registers of electors relating to constituencies for Hindus and others shall be made up in such a way as to distinguish electors who are members of the scheduled castes from other electors.

(4) No person shall be recorded as an elector in more than one register of electors. If any person is entitled to be registered as an elector in more than one register of electors he must choose in which constituency he shall have his name registered.

VI·3. Notwithstanding anything contained in rule VI-2 —

(*a*) if an elector is a European or an Anglo-Indian, it shall not be necessary to enter the name of his father ;

(*b*) if an elector is an Indian Christian and his surname is entered in the register of electors, his father's name shall not be entered, if the elector so desires ;

(*c*) if an elector is an Indian Christian and bears an Indian name, his or her father's or husband's name, as the case may be, shall be entered , and

(*d*) if an elector is a married woman or a widow, the name of her husband, together with his caste, and occupation shall be given instead of the name of her father in the column of parentage ; and the remaining columns shall show her own caste, occupation, if any, and, qualifications.

VI·4. The registers of electors of the Europeans Anglo-Indians, Indian Christians, Jews and Parsees and Trade and Commerce constituencies, shall be in English. All other registers of electors shall be in Urdu.

VI·5. When the registers of electors have been prepared the Registering Authority shall attest copies thereof, and submit them to the Chief Officer on or before the prescribed date.

CHAPTER VII

PUBLICATION, CORRECTION, REVISION AND THE DURATION OF THE REGISTER OF ELECTORS

VII·1. The Chief Officer shall appoint one or more officers, hereinafter referred to as the Revising Authority

for the purposes of revising the registers of electors of territorial constituencies.

VII·2. The Chief Officer shall on the prescribed date publish the register of electors for inviting claims and objections.

(2) The register of electors of every constituency shall be published by copies being spread at the office of the Lahore Corporation.

VII·3. The Chief Officer shall on the prescribed date and in the prescribed manner publish a notice—

(*i*) inviting claims and objections relating either to the inclusion of names in, or to the exclusion of names from, the register of electors ;

(*ii*) specifying the period during which all claims and objections shall be presented ;

(*iii*) specifying the authority to whom claims and objections shall be presented ,

(*iv*) specifying the particulars that should be given in the claims and objections.

VII·4. A claim shall not relate to more than one person, shall be made in writing on duly stamped paper, shall be verified by the claimant and shall be presented by him or by a duly authorised agent appointed by authority in writing signed by the claimant and verified by such agent, and if such agent is not a legal practitioner, by a magistrate, sub-registrar of the Registration Department, zaildar, lambardar or member of a local authority.

VII·5. An objection shall not be made except by a person whose name is on the register of electors, shall not relate to more than one person, shall be in writing, on duly stamped paper shall be verified by the objector, shall be accompanied by a duplicate copy for service on the person to whom objection is taken and shall be presented by the objector personally or by an agent duly authorised in the manner prescribed in rule VII·4, together with a copy thereof.

VII·6. The claim of a person on the ground of having passed the primary or any higher standard of education shall be submitted in his own handwriting and shall be accompanied by a certificate issued by the appropriate Education Department in respect of any standard passed by the applicant, or by a copy of such certificate attested by a Magistrate or Sub-Judge or other Gazetted Government Officer or by the issuing authority or by the headmaster or headmistress of any Government, Local Body, recognised or Army School, or by an Inspector of the Co-operative Department or by any Sub-Registrar. The passing of the primary standard must be proved by the production of a copy, attested by the issuing authority, of the admission and withdrawal register of the school which shows that the applicant has passed through the primary standard.

VII·7. The claim of a person on the basis of literacy or on the basis of an educational qualification shall include a statement to the effect that the application is wholly in his own handwriting and shall either be written in the presence of a person authorised to receive such claims or shall be accompanied by an attestation that it is in the handwriting of the applicant signed by a Magistrate or Sub-Judge or other Gazetted Government Officer or by the headmaster or headmistress of any Government, Local Body, recognised or Army School or by an Inspector of the Co-operative Department or by any Sub-Registrar.

VII·8. Notwithstanding the provisions of rule VII.6 :—

(*a*) If the applicant is a Government servant or a servant of a local body, or of any body registered under the Indian Companies Act, 1913, or the Co-operative Societies Act, 1912, or the Societies Registration Act, 1860, it shall be sufficient if he submits with his claim a certificate signed by the Head of his office that he has passed the stand[ard of] education mentioned therein. Fo[r the] purpose of this rule a patwari shall be [deemed] to be a Government servant ;

(*b*) if the applicant occupies a post, or is e[mployed] in work, or holds a position, for whi[ch the] passing of the primary or some higher sta[ndard] of education was in his case, by law [or] Government or local body practice o[r] a necessary qualification, the written sta[tement] of the applicant himself shall be sufficien[t].

VII·9. In cases in which literacy is the re[quired] qualification the writing of his application by an ap[plicant] shall be accepted as sufficient proof thereof.

VII·10. If an applicant writes his applicat[ion in] English, he shall be deemed to have passed the pr[imary] standard.

VII·11. Any claim made under the provisi[ons of] rule VII·6, VII·7 and VII·8 which is not accom[panied] by the documents specified therein as being nece[ssary] may be rejected.

VII·12. If a claim or objection is presented [by an] agent, the Revising Authority shall not receive it [unless] such agent has certified in writing that such cla[im or] objection was signed by the claimant or objector [in his] presence, and that the person who signed it is the [person] whom he represents himself to be, in such claim or o[bjec]tion.

VII·13. Any person whose name is entered i[n the] register of electors of a constituency may by mean[s of a] claim apply to have his name transferred to the regis[ter of] electors of another constituency if he or she owns a buil[ding] or carries on business in such other constituency.

VII·14. The Revising Authority shall main[tain a] Register of Claims in Form II, and a Register of Obj[ections] in Form III in which he shall cause to be entered at the [time] of its receipt, particulars of every claim or objection [as the] case may be received.

VII·15. When the Revising Authority receiv[es an] objection presented under the provisions of rule [VII·5] he shall cause one copy of it to be served on the per[son to] whom objection is taken. Such copy shall be served [in the] manner provided in the Code of Civil Procedure, [1908,] for service of summons, except that the serving [officer] shall not be required to verify the fact of service by affi[davit].

VII·16. When the period prescribed for the pr[esenta]tion of claims and objections has expired the Chief [Officer] shall forthwith post at his office a list of all claim[s and] objections received together with a notice showin[g the] dates on which and the place at which such clai[ms and] objections will be heard.

VII·17. A party to a claim or an objection m[ay ap]pear personally or by an agent duly authorised by a [prop]erly stamped and executed special power of atto[rney] provided that no such power of attorney shall be re[quired] if the agent is a legal practitioner.

VII·18. At the time and place fixed for the h[earing] of claims and objections, the Revising Authority sha[ll take] up the cases in the order in which they are entered [in the] list and shall dismiss the claim of any person who [is not] present or represented and shall record his order to[gether] with brief reasons for it on the form on which the [claim] has been submitted.

VII·19. The Revising Authority shall in such [cases] as have not been dismissed under rule VII·18 proc[eed to] hear the parties concerned or their authorised agent[s and] such evidence as may be produced and may to him [seem] necessary, and he shall then decide the claim or obje[ction]. In all cases the Revising Authority shall record his [order] together with brief reasons for it, on the form on [which] the claim or objection has been submitted. If a [person] to the inclusion of whose name in the register of e[lectors]

jection has been taken is not present, although due tice has been sent to him, the Revising Authority shall far as possible decide the case on its merits.

VII·20. If a claimant duly appears, the Revising thority shall give an opportunity to any objector present sonally or by an agent authorised in the manner preibed in rule VII·17 to contest the claim.

VII·21. An objection to the inclusion of an elector in roll of a Sikh constituency on the ground that he is not Sikh shall be accepted unless the person objected to pears and makes the declaration in Form IV appended these rules, or forwards to the Revising Authority such laration signed by him and verified by the seal or sigure of any Magistrate, Sub-Registrar, Zaildar or Lam-, or a member of a local authority; provided that uch person is absent at the hearing of the objection and declaration verified as prescribed, has not been received, he appears subsequently and makes the declaration, or the declaration verified as prescribed is subsequently eived, the Revising Authority shall include his name the register of electors of the Sikh constitutency, inspite the previous order accepting the objection, unless an jection on any other ground is upheld but no such decation shall be considered unless it is made before three lock on or before the last day on which claims and obtions can be heard.

VII·22. The Revising Authority shall not adjourn ceedings in a case once begun, except for reasons to be orded in writing.

VII·23. No appeal shall lie from the order of a vising Authority passed under the provisions of rules ·18 or VII·19, but any person aggrieved by any such er may, within three days from the date of such order, ly to the Chief Officer for revision of the order, and the ef Officer m ay confirm such order, or set it aside and ass h other order with respect to the claim or objection as nay deem fit, and such order of the Chief Officer shall be l.

VII·24. Every order passed by the Revising Autho, and not set aside under rule VII·23 and every order ed by the Chief Officer under the said rule shall be final shall not be called in question either by a Commission ointed under section 410 of the Act or by any court.

VII·25. (1) The Revising Authority, as soon as he disposed of all claims and objections presented to and in any case not later than the prescribed dates l forward a list of claims and objections, and of his rs accepting or rejecting them to the Chief Officer, who l cause the register of electors to be corrected accordingnd shall then either reprint and republish the registers ectors so corrected, or if he deems fit shall republish the minary register of electors published under the prons of rule VII·2 together with a list of additions and ctions.

(2) Any register of electors republished under the isions of sub-rule (1) with or without a list of correct- and additions, as the case may be, shall come into from the date of such republication and shall contin force until a fresh register is prepared and republished the provisions of sub-rule (1) for the purpose of next general election of Councillors, provided that rnment may by notification direct the preparation ordance with these rules of a fresh register at any time.

VII·26. (1) Any person whose name is on the register ctors of a constituency may at any time bring to the of the Chief Officer by application in writing in any any error in the entry in the register relating to his which is a clerical error and the Chief Officer may at ime make or cause to be made such correction in the r of electors as he may deem necessary in respect of ntry.

) Any person whose name was entered in a register ed under the provisions of rule VII·2 may, if his name is omitted from the register republished under the provisions of sub-rule (1) of rule VII·25 and no order for such omission has been passed under the provisions of rule **VII**·19, apply to the Chief Officer for the restoration of his name to such register and the Chief Officer shall cause his name to be restored accordingly.

(3) If the name of a person appears in a register of electors published under the provisions of rule VII·25 after the exclusion of the name had been ordered by a competent authority, the Chief Officer may cause the name to be excluded from the aforesaid register.

Note.—Under the Court Fees Act, 1870, it is not necessary to affix a stamp on an application presented under this rule.

CHAPTER VIII.

NOMINATION OF CANDIDATES.

VIII·1. For the purposes of the return of candidates from territorial constituencies, the Chief Officer shall appoint one or more officers to be the Returning Officer.

VIII·2. The Chief Officer shall on the prescribed date publish a notice—

(*i*) inviting nomination papers of candidates for election;

(*ii*) specifying the date, time and place when and where the nomination papers shall be submitted;

(*iii*) specifying the authority to whom nomination papers shall be submitted.

VIII·3. Any person not ineligible for membership of the Corporation under the provisions of rule IV·1. of these rules or of the Act or of any other Act may be nominated as a candidate for election, provided that on or before the date fixed for the nomination of candidates, between the hours of eleven o'clock of the forenoon and three O'clock of the afternoon or such other hours as the Chief Officer may fix in this behalf, he shall either in person or by his proposer and seconder together or by a duly authorised agent appointed by authority in writing signed by him and, unless such agent is a legal practitioner, verified by a magistrate, sub-registrar of the Registration Department, zaildar, lambardar, or member of a local authority, deliver to the authority named in the notice under rule VIII·2, a nomination paper completed in Form V appended to these rules and subscribed by the candidate himself as assenting to the nomination and by two persons, as proposer and seconder whose names are included in the register of electors of the constituency concerned republished under the provisions of rule VII·25.

VIII·4. No person shall subscribe as proposer or seconder a number of nomination papers greater than the number of councillors to be elected to represent the constituency in question, and if a person has subscribed whether as proposer or seconder a larger number of nomination papers than there are vacancies to be filled, only those of the papers so subscribed which have been first received up to the number of such vacancies shall be deemed to be valid.

VIII·5. If any person is nominated as a candidate in more than one constituency he shall not later than the day succeeding the date on which the scrutiny of nominations of candidates is concluded, intimate in writing to the Rertuning Officer the constituency for which he wishes to stand, and his nomination for any other constituency shall thereupon be deemed to be cancelled; provided that if he fails to make such intimation, the Returning Officer shall cancel his nomination in respect of all such constituencies except one as he may deem fit.

VIII·6. Each candidate nominated under the provision of rule VIII·3 shall at or before the time of the delivery of his nomination paper deposit or cause to be deposited with the Returning Officer or other officer to

whom the nomination paper has been delivered under the provisions of rule VIII·3 or in the treasury the sum of Rs. three hundred in cash or in Government Promissory Notes of equal value at the market rate of the day and the nomination paper of a candidate shall not be deemed to have been duly presented unless such a deposit has been made, provided that no more than one such deposit need be made by any candidate in respect of his candidature for any one constituency.

VIII·7. Subject to the provisions of rule VIII·6, the amount of deposit shall be Rs. one hundred and fifty, in the case of candidates belonging to the scheduled castes.

VIII·8. If a candidate by whom or on whose behalf the deposit has been made withdraws his candidature within the prescribed time, or if the nomination of any such candidate is refused, the deposit shall be returned to the person by whom it was made, and if any candidate, dies before the commencement of the poll, any such deposit, if made by him, shall be returned to his legal representative or, if not made by the candidate shall be returned to the person by whom it was made.

VIII·9. If a candidate by whom or on whose behalf the deposit has been made is not elected and the number of votes polled by him does not exceed one-eighth of the total number of votes polled in the constituency concerned, the deposit shall be forfeited to the Lahore Corporation.

Explanation.—For the purpose of this rule the numbe of votes polled shall be deemed to be the number of ballot papers, other than spoilt, tendered or challenged ballot papers counted.

VIII·10. If a candidate by whom or on whose behalf the deposit has been made is elected and thereafter his election is deemed to be invalid owing to his failure to take the oath of allegiance, the deposit shall be forfeited to the Lahore Corporation.

VIII·11. If the candidate by whom or on whose behalf the deposit has been made is not elected, and the deposit is not forfeited under the provisions of rule VIII·9 an amount equal to two-thirds of the deposit shall be returned to the candidate, or to the person who has made the deposit on his behalf as soon as may be after the publication of the result of the election in the Gazette and the balance shall be credited to the funds of the Lahore Corporation as a contribution towards the expenses of the election.

VIII·12. If the candidate by whom or on whose behalf the deposit has been made is elected, and the deposit is not forfeited under the provisions of rule VIII·10, an amount equal to two-thirds of the deposit shall be returned to the candidate, or to the person who has made the deposit on his behalf as soon as may be, after the candidate has taken the oath of allegiance and the balance shall be credited to the funds of the Lahore Corporation as a contribution towards the expenses of the election.

VIII·13. The Returning Officer, or the person authorised to receive nomination papers shall on receiving a nomination paper inform the person or persons delivering the same of the date, hour and place, appointed for the scrutiny of nominations, and shall enter on the nomination paper its serial number and shall sign thereon a certificate stating the date on which and the hour at which the nomination paper was delivered to him.

VIII·14. When all nomination papers have been received the Returning Officer shall on the prescribed date cause to be affixed in some conspicuous place in the office of the Corporation a notice of the nomination papers received containing the same particulars as are shown in the nomination paper, both of the candidate and of the persons who have subscribed the nomination paper as proposer and seconder. This notice shall also specify the time, date and place when and where the nomination papers shall be scrutinised.

VIII·15. Any candidate may withdraw his can- ture by an application in writing signed by him and de to the Returning Officer at his office between the ho 11 a.m. and 3 p.m. or such other hours as the Chief may fix in this behalf on any day up to and in the day next after that fixed for the scrutiny of n tions. A candidate who has withdrawn his candi shall not be allowed to cancel the withdrawal or renominated as a candidate for the same election.

VIII·16. The Returning Officer shall, as soo may be after receiving an application of withdrawal rule VIII·15, cause a notice of the withdrawal to be in some conspicuous place in the office of the Corporati

VIII·17. On the date fixed for the scruti nominations the candidates, one proposer and one se of each candidate and one other person for each can duly authorised in writing by such candidate and no person may attend at such time and place as the R ing Officer may appoint, and all reasonable faciliti be given to them for examining the nomination pap all candidates whose names are included in the li candidates posted under the provisions of rule VII

VIII·18. On the date fixed for the scruti nominations after facilities have been given for examination of nomination papers under the prov of rule VIII·17, the Returning Officer shall exami nomination papers of all candidates whose name included in the list of candidates posted under the visions of rule VIII·14 and shall decide all obj made to any nomination, and shall either on such o tion or on his own motion after such summary en if any, as he may deem necessary, refuse any nom if he is satisfied—

(*a*) that the candidate was on the date fixed nomination of candidates ineligible for election the provisions of rule IV·1 or of any other rules or Act or of any other Act and had not before that dat exempted by Government from any disqualif mposed on him;

(*b*) that a proposer or seconder was not qu to subscribe the nomination paper under rule V

(*c*) that there has been any failure to compl any of the provisions of rules VIII·3, VIII·4, V VIII·7.

(*d*) that the candidate or any proposer or se is not identical with the person whose number register of electors is given in the nomination paper number of such candidate, proposer or seconder case may be;

(*e*) that the signature of any candidate or proposer or seconder is not genuine or has been ob by force or by fraud:

Provided that nothing contained in clause ((*d*) or (*e*) of this rule shall be deemed to author refusal of the nomination of any candidate on the of any irregularity in respect of a nomination pap candidate has been duly nominated by means of nomination paper, in respect of which no irre has been committed:

Provided further that no nomination shall be under clause (*d*) of this rule if a summary enq sufficient to establish the identity of the candida poser and seconder with the persons who subscri nomination paper as such respectively.

VIII·19. The Returning Officer shall endo each nomination paper his decision accepting or r it, and if he rejects it, he shall record in writing statement of his reasons for so rejecting it.

VIII·20. Any person aggrieved by an order by the Returning Officer may within three days date of such order present, in person or by counsel Chief Officer an application for revision of such

VIII·21. When any application for revision of an order has been submitted to the Chief Officer under the provision of rule VIII·20, the Chief Officer may, after hearing the applicant or his counsel, confirm such order or may set it aside and pass such other order as he may deem fit.

VIII·22. On completion of the scrutiny of nominations and after the expiry of the period within which such candidatures may be withdrawn under the provisions of rule VIII·15 the Chief Officer shall cause to be prepared lists of valid nominations and cause them to be posted up on the prescribed date at some conspicuous place at the office of the Corporation.

(2) In the list to be posted under the provisions of sub-rule (1) the name of each candidate shall be written in a coloured column, the colour being different in the case of each candidate for election in the same constituency, and at the foot of the list it shall be notified that the name of each candidate will appear in the ballot paper in a column of the same colour as in the list.

VIII·23. If a candidate dies before the poll and after the date fixed for the nomination of candidates and his nomination is or has been accepted as valid by the Returning Officer, all proceedings with reference to the election of a councillor in the constituency or constituencies in which he was a candidate other than the preparation of the register of electors shall be commenced a new in all respects as if for a fresh election provided that no fresh nomination shall be necessary in the case of a candidate whose name is entered on a list of valid nominations posted under the provisions of rule VIII·22.

VIII·24. If the number of candidates who have been validly nominated and have not withdrawn their candidature in the prescribed manner and within the prescribed time is equal to or less than the number who are to be elected, he or they, as the case may be, shall be declared to be duly elected. The Returning Officer shall, without delay, report the result of the election to the Chief Officer.

VIII·25. If, after the expiry of the period allowed by these rules for the withdrawal of candidature, there remains no candidate who has been validly nominated, or the number of candidates who remain is less than the number of candidates who are to be elected, Government shall, by a notification in the Gazette, call upon the constituency to elect the required number of persons within such time as may be fixed in the notification :

Provided that where the constituency, having already been called upon under this rule has failed to elect a person or persons to fill the vacancy or vacancies, Government shall not be bound to call again upon the constituency to elect a person or persons until such time, if any, as Government think fit.

VIII·26. If the number of candidates who have been validly nominated for a constituency and have not withdrawn their candidature in the prescribed manner and within the prescribed time, is greater than the number of members to be elected for such constituency, a poll shall be taken in the prescribed manner, on the prescribed date or dates.

CHAPTER IX

THE POLL

IX·1. The Chief Officer shall select and appoint one or more polling stations, as he may consider necessary, for each ward and shall on the prescribed date, post at the office of the Corporation a list showing the polling stations so appointed, the polling area for which each polling station has been appointed, and the date or dates on which and the hours during which each such station shall remain open for the recording of votes, and no person shall be permitted to record his vote except at the polling station of the area to which according to the register of electors he belongs, and within the period for which the polling station remains open.

IX·2. The Chief Officer shall appoint a Presiding Officer, Polling Officers, Polling Assistants, Clerks, and such other persons to assist the Presiding Officer, as he may deem necessary, and if before or at the time of the poll the presiding officer or a polling officer or a polling assistant or a clerk or such other person refuses to act or becomes incapable of acting as such, the Chief Officer shall appoint another person to act in his place and the Chief Officer may at any time, if he thinks fit, appoint any other person so to act in place of the person previously appointed.

IX·3. The Presiding Officer shall keep order at the polling station, shall see that the election is fairly conducted, shall regulate the number of electors to be admitted at one time and shall exclude all other persons except—

(*a*) the Polling Officer, and other staff of the polling station, the candidates, and two agents of each candidate (hereinafter referred to as the polling agents) appointed in writing by the candidates ,

(*b*) the police or other public servants on duty, and

(*c*) such other persons as he may from time to time admit for the purpose of identifying electors.

IX·4. If any person misconducts himself at the polling station or fails to obey the lawful orders of the Presiding Officer or the Polling Officer performing the duties of the Presiding Officer, he may, immediately, by order of the Presiding Officer or such Polling Officer be removed from the polling station by any police officer or by any other person authorised in writing by the Presiding Officer or such Polling Officer to remove him ; and the person so removed shall not, without the permission of the Presiding Officer or such Polling Officer be allowed again to enter the polling station during the day :

Provided that this power shall not be exercised so as to prevent any elector who is otherwise entitled to vote at any polling station from having an opportunity of voting at such station.

IX·5. No ballot paper shall be issued after the closing hour appointed under rule IX·1, but any elector, who has received his ballot paper before that hour shall be allowed a reasonable opportunity to record his vote.

IX·6. The Chief Officer shall provide at each polling station materials sufficient for the purpose of enabling electors to mark the ballot papers, instruments for stamping the official mark on such papers, as many ballot boxes as may be necessary, and copies of the register of electors or of such part thereof as contains the names of electors entitled to vote at such stations.

IX·7. No person who helps to prepare or distribute and no person who handles the materials referred to in rule IX·6, and no person employed at a polling station, shall divulge to an unauthorised person the official mark allotted to any polling station or polling stations ; and no person who is for the time being in charge of the material of a polling station shall allow the instrument for stamping the official mark to be taken from his custody. For the purpose of this rule a Presiding Officer shall be deemed to be incharge of the materials at his polling station from the time when they are first handed over to him until the close of the poll.

IX·8. Every ballot box shall be marked with the name or number of the polling station at which it is to be used and shall be so constructed that ballot papers can be introduced therein, but cannot be withdrawn therefrom without the box being unlocked and opened.

IX·9. The Presiding Officer at a polling station, immediately before the commencement of the poll, shall show the ballot box empty to such persons as may be present

at such station so that they may see that it is empty, and shall thereupon forthwith lock it up and place upon it the seal provided for the purpose in such manner as to prevent its being opened without breaking such seal, and shall keep it so locked and sealed, and shall thereafter open the polling station for polling at the hour appointed under the provisions of rule IX·1.

IX·10. Before the polling station is opened for the recording of votes, the Presiding Officer shall read to such persons as may be present the provisions of section 14 of the Indian Elections Offences and Inquiries Act, 1920, and shall explain the substance thereof in the vernacular.

IX·11. Voting shall be by ballot and every person wishing to record his vote shall do so in person and not by proxy, by means of a ballot paper in Form VI appended to these rules in which the name of each candidate will be printed in a column of the same colour as that in the list of valid nominations posted under the provisions of rule VIII·22.

(2) No person after entering a polling station, shall exhibit to any polling clerk, assistant or officer any paper purporting to show the name or description of such person.

IX·12. The polling station shall consist of three compartments occupied as under :—

(*i*) 1st compartment—for the issue of slips.

(A board marked 'For electors only' should be put up at the entrance).

(*ii*) 2nd compartment for the issue of—

(*a*) ballot papers, and

(*b*) tendered voting papers.

(*iii*) 3rd compartment for voting—In this compartment arrangements shall be made to enable the electors to record their votes screened from all observation.

IX·13. The slip clerks in the first compartment shall each be provided with—

(*a*) as many pages of the register of electors of the ward concerned as he can conveniently deal with ;

(*b*) a sufficient number of white slips.

(*c*) a sufficient number of 'pink' slips for issue to electors in whose names "white" slips have previously been issued to others.

IX·14. (1) The ballot clerks in the second compartment shall each be provided with—

(*a*) as many pages of the register of electors of the ward concerned as he can conveniently deal with,

(*b*) as many ballot papers as there are electors to be dealt with, and

(*c*) a sufficient number of "red" slips for issue to voters who apply for voting papers after another person had obtained a ballot paper in that name.

(2) The ballot clerks in the "Tendered Votes Section" shall each be provided with—

(*a*) a copy of the register of electors,

(*b*) a sufficient number of tendered voting papers, and

(*c*) a sufficient number of ballot papers in Form VI appended to these rules.

Voting—1st stage

IX·15. On arrival at the polling st[ation the] elector shall proceed to the table of the slip cler[k ...] of his serial number in the register of electors. [The] clerk shall—

(*a*) assure himself of the elector's identity [...] the elector his name and address [...] paring it with the name and addre[ss] in the register of electors ;

(*b*) strike off the elector's serial number [...] numbers given on pages provided [at the] end of the register of electors ;

(*c*) issue a white slip after entering thereon [...] serial number in the register of elec[tors ...] the table number of the Ballot Clerk [...]

(*d*) instruct him to present it in the 2nd comp[artment] at the table of the Ballot clerk show[n on the] slip.

2nd stage

IX·16. No elector shall be allowed to en[ter the] ballot clerks' (2nd) compartment unless he has been [provided] with an official slip as prescribed in rule IX.15. On [entering] the compartment he shall proceed straight to the tab[le of the] ballot clerk shown on the slip and present him [...] Immediately before he delivers a ballot paper to a[n elector] the Presiding Officer or the ballot clerk shall ca[use it to] be stamped with the official mark and shall call [out the] number, name and description of the elector as give[n in the] register of electors and shall cause the number of th[e elector] in the register of electors to be entered on the co[unterfoil] of the ballot paper and the signature of the elector, [or if the] elector is unable to affix his signatures, a rolled im[pression] of his left thumb, to be obtained on such counterf[oil and] shall make a mark in the copy of the register of [electors] against the number of elector to denote that he has [received] his ballot paper but without indicating the particula[r ballot] paper which he is to receive, and shall then hand th[e ballot] paper to the elector.

(2) At any time before a ballot paper is de[livered] to an elector, the Presiding Officer or a polling office[r may] of his own accord, if he has reason to doubt the i[dentity] of the elector or his right to vote at such station, an[d shall] if so required by a candidate or a polling agent, put [to the] elector the following questions :—

(1) Are you the person enrolled as follows (r[ead] the whole entry from the register of electo[rs] and

(2) Have you already voted at the present el[ection] in this constituency ?" and

(3) Have you already voted at this election i[n any] other territorial constituency ?"

and the elector shall not be supplied with a ballot pa[per if] he refuses to answer any one of the questions and [if] he answers the first question in the affirmative, the s[econd] and third questions in the negative.

3rd stage

IX·17. When an elector has received a ballot [paper] he shall forthwith proceed to the 3rd compartmen[t and] there record his vote by marking a cross (x) in the s[pace] opposite to the name of the candidate in whose favo[ur he] wishes to record his vote, and fold it up so as to conce[al his] vote and after showing to the Presiding Officer the o[fficial] mark, shall put his ballot paper, so folded up into the [...]

. Every elector shall vote without undue delay and shall t the polling station as soon as he has put his ballot paper o the ballot box.

IX.18. Notwithstanding anything contained in rule .17, if any elector is by reason of illiteracy or infirmity, ble to vote in the manner prescribed, the Presiding cer shall, at his request, in the view of any polling agents o are present make a cross on the ballot paper according he direction of the elector and shall cause ballot paper so rked to be placed in the ballot box.

IX.19. If an elector after receiving a ballot paper is willing to record his vote he shall on no account be allowed eave the station without either depositing the ballot paper the ballot box or destroying it in the presence of the siding Officer.

IX.20. If a person representing himself to be a partiar elector named in the register of electors applies for a after a slip in that name has been issued to another son, he shall after answering such necessary questions the Slip Clerk may ask, be entitled to receive a " pink " which he shall present to the ballot clerk in charge of his nber in the 2nd compartment.

(2) If on presentation of a slip either white or pink ballot clerk in charge finds that a ballot paper in that ne has not been issued he shall issue a ballot paper as vided in rule IX.16. But if on presentation of the slip ballot clerk finds that a ballot paper has already been ed in that name he shall exchange it for a "red" slip r entering thereon the elector's serial number in the regisof electors, and direct the elector to present it to the ot clerk in the tendered votes section.

(3) On presentation of a red slip, the ballot clerk in rge of the Tendered Ballot Papers shall ask the elector h questions as he considers necessary, and if the elector wers the questions satisfactorily he shall be entitled to ive a ballot paper marked " Tendered " (and which shall of a colour different from the other ballot papers) and k it in the ordinary way. The Tenered ballot paper r it has been duly filled in, instead of being dropped in ballot box shall be handed over to the polling officer orised to receive such papers who shall endorse thereon name of the elector and his number in the register of tors and prepare a list called the " Tendered Votes List " orm VII appended to these rules. The person tendering ndered ballot paper shall affix his signature or thumb ression and address in the columns provided in the and shall be informed that his votes will not be counted any objection he may desire to make to the Returning er in that behalf must be made in writing before 3 p.m. he following day. The Polling Officer shall then cause tendered ballot papers to be deposited in a separate marked "Tendered Votes Ballot Box".

IX·21. If any candidate or his agent, declares or ertakes to prove that any person by applying for a ballot er has committed the offence of personation, the Presid-Officer may require such person to state his name and ress and shall then enter such name and address in list of Challenged Votes in Form VIII and shall require erson to sign such entry, or if he is unable to write to his thumb-impression thereto and the Presiding Officer sign his name against such impression, and may further ire such person to produce evidence of identification, if such person on being questioned in the manner prod in rule IX·16 (2) answers the first question in the native and the second question in the negative and es satisfactorily to any other question put to him in uance of that rule and if having been required to proevidence of identification he produces evidence which Presiding Officer considers satisfactory, he shall be ed to vote after he has been informed of the penalty personation, and if the evidence of identification is not considered satisfactory, he may be given a challenged ballot paper which shall be of a colour different fromt he colour of the other ballot papers and from the colour of the tendered ballot papers and instead of being put into the ballot box shall be given to a polling officer and endor sed by him with the name and number of the elector as entered in the list of Challenged Votes and the name of the constituency concerned and shall be set aside in a separate package and shall not be counted.

IX·22. An elector who has inadvertently dealt with his ballot paper in such a manner that it cannot conveniently be used as a ballot paper may, after delivering such ballot paper to the Presiding Officer and satisfying him of such inadvertence, obtain another ballot paper in place of the spoilt paper, and the latter together with its counterfoil shall be marked as cancelled.

IX·23. The Presiding Officer shall on each day on which polling takes place, close the polling station at the hour appointed under the provisions of rule IX·1 and no ballot paper shall be issued to any elector after such hour, but any elector who has already received a ballot paper shall be allowed a reasonable time within which to record his vote, provided that if for any reason it was not possible to open the polling station at the appointed hour, or if by reason of disorder at the polling station or for any other reason the Presiding Officer deems it necessary to stop the polling for a certain time, the Presiding Officer shall keep the polling station open for a further period equal to the period that elapsed between the hour appointed for the opening of the polling station and the hour at which it was actually opened or the time during which polling was stopped as the case may be.

IX·24. If polling is to take place on more than one day at any polling station in respect of the election in any one constituency the Presiding Officer shall, after closing the polling station, cover the slit on the lid of the ballot box used during the day with cloth and seal such cloth with the seal provided and shall then hand over the box to the officer in charge of the police station for custody.

IX·25. The Presiding Officer of each polling station, as soon as practicable after the close of the poll on the last day, shall in the presence of any candidate or polling agent who may be present, make up into separate parcels and seal with the seal provided and the seal of such candidate or agents as may desire to affix their seals —

(*a*) each ballot box used at the polling station, unopened but with the key attached and with the slit in the lid covered with cloth sealed with seal provided ;

(*b*) the unissued ballot papers ;

(*c*) the tendered ballot papers ;

(*d*) the challenged ballot papers ;

(*e*) the spoilt ballot papers ;

(*f*) the marked copies of the register of electors used by the Slip and Ballot Clerks ;

(*g*) the counterfoils of the ballot papers ;

(*h*) the counterfoils of the tendered ballot papers ;

(*i*) the counterfoils of the challenged ballot papers ;

(*j*) the tendered votes list ;

(*k*) the list of challenged votes ; and

(*l*) the written authorities of the candidates appointing their polling agents.

(2) On the outside of every parcel made under subrule (1) the Presiding Officer shall note the name of the

polling station and the nature of the contents of the parcel and shall then make all the parcels into one package and shall seal the package with the seal provided and mark on it the name and number of the polling station and shall then forthwith make over the package to a police officer deputed to take charge of it at the polling station who shall forward it with the least possible delay to the Chief Officer ; provided that if the number of ballot boxes used at the polling station is so great as to make it difficult to enclose them all in one package, the Presiding Officer, shall make such number of packages as may be convenient.

(3) The Presiding Officer shall forward separately to the Chief Officer on account of ballot papers in Form IX.

CHAPTER X

Counting of votes and the declaration of results

X·1. The Chief Officer shall open all packages forwarded to him from polling stations and shall retain unopened and shall keep in safe custody all parcels contained therein, except the ballot boxes and the parcels of unissued ballot papers, which shall be dealt with in the manner hereinafter prescribed.

X·2. The Chief Officer shall not later than the last day of the poll give notice in writing to all candidates and election agents of the prescribed date for the sorting of ballot papers. The notice shall also state the time and place when and where ballot papers will be sorted. On the prescribed date, in the presence of any candidate or election agent who desires to watch the proceedings, the Chief Officer shall separately open each ballot box and shall remove the ballot papers from the box but so far as is possible, he shall not unfold them or see or permit any person to see how any ballot paper has been marked, and he shall distribute the ballot papers according to their respective constituencies. He shall, after counting them, make up the ballot papers of each constituency into a separate parcel and then reseal it with the seal provided and mark the parcel outside with the name and number of the polling station and the name of the constituency, and he shall then open the parcel of unissued ballot papers relating to the constituency and the polling station concerned and shall count and reseal them, with the seal provided, in a parcel marked outside as above prescribed, and he shall then for each constituency and polling station check, with the Presiding Officer's ballot paper account, the number of ballot papers found in the ballot box and the number of unissued ballot papers received by him.

The Chief Officer shall restore the parcels of unissued ballot papers resealed by him to their respective packages and he shall then reseal the packages and keep them in safe custody.

X·3. As soon as possible, after the sorting of the votes, the Chief Officer shall give notice in writing to all candidates and election agents of the prescribed date or dates when the votes will be counted. The notice shall also state the time and place when and where the counting of votes will take place.

X·4. No person shall be allowed to be present at the counting of votes except the Chief Officer and such persons as he may appoint to assist him in counting the votes, and the candidates and the election agents of each candidate.

X·5. No person shall be appointed to assist in the counting of the votes who is a candidate or who has been employed by or on behalf of a candidate for any purpose whatsoever connected with the election.

X·6. On the day appointed for the counting of votes, the Chief Officer shall, before he begins to count the votes, read the provisions of section 14 of the Indian Elections Offences and Enquiries Act, 1920, to such persons as present.

X·7. After complying with the provisions of the Chief Officer shall open separately each parcel of papers. He shall then mix together all the ballot as taken out from the parcels and distribute them in ient bundles to the persons appointed to assist in the votes.

X·8. When the ballot papers have been so dis but not before, the Chief Officer shall allow the ca and their agents reasonable opportunity to inspect, handling the ballot papers and shall on every bal which is rejected endorse the word "Rejected". candidate or agent present questions the correct the rejection, he shall also record on the ballot pa grounds for the rejection. No candidate or agent allowed to see the serial number on the back of any paper.

X·9. A ballot paper shall be rejected if—

(*a*) it does not bear the official mark ;

(*b*) the number of votes recorded thereon ex number of vacancies to be filled ;

(*c*) no vote is recorded thereon, by means of

(*d*) it is so marked that there is doubt candidate for whom the vote has be

(*e*) it bears any mark by which the elect identified.

X·10. The decision of the Chief Officer validity of a ballot paper shall be final, subject reversal on an election petition.

X·11. The Chief Officer shall, as far as pr proceed continuously with the counting of the v shall during any necessary intervals during which ing has to be suspended secure the ballot papers and other documents relating to the election under provided and the seals of such candidates or agents desire to affix them, and shall cause adequate pr to be taken for their custody.

X·12. When the counting of votes has been co the Chief Officer shall forthwith declare the res candidate who is found to have obtained the greates of valid votes or if more than one councillor is to for the constituency, the candidates upto the n councillors to be elected who are found to have the greatest number of valid votes, shall be de have been elected, provided that if it is impossible mine which candidate or candidates has or have the greatest number of votes owing to two or more ca having obtained an equal number of votes, the Chi shall *decide by drawing lots*, in presence of such dates and election agents as may be present, which candidates shall be deemed to have been elected declare him or them elected, accordingly.

X·13. When he has declared the result of the Chief Officer shall make the ballot papers into co bundles, close and seal them with the seal provided recording on each bundle a description of its con the date of the election to which it refers, shall k in safe custody.

X·14. The Chief Officer shall prepare and a return setting forth—

(1) the names of the candidates and the n valid votes given for each candidate

(2) the name or names of the candidate or ca elected ; and

(3) the number of votes declared invalid.

The Chief Officer shall cause one copy of th to be posted at a conspicuous place at his office, and copy to be forwarded to Government, through the sioner, Lahore Division.

X·15. The Chief Officer shall retain the packets rred to in rule X·13 in his custody until the expiry one year from the date of the election and shall then, ject to any direction to the contrary made by Govern- it or a competent court or a commission appointed under ion 410 of the Act, cause them to be destroyed.

(2) Any candidate may apply to the Chief Officer copies of the entries made in the list of Tendered Votes the List of Challenged Votes and copy shall be supplied ccordance with the rules governing the supply of copies tained in Standing Order No. 5 of the Financial Com- ioners.

CHAPTER XI

ELECTION OF THE COUNCILLORS TO REPRESENT THE TRADE AND COMMERCE

XI·1. The two seats to be filled by the representa- s of trade and commerce shall be filled by elections in constituencies specified in the following table.

Name of constituency	Extent of constituency	Number of seats
le and commerce con- tuency No. 1.	1. The Northern India Chamber of Commerce, Lahore. 2. The Indian Chamber of Commerce, Lahore.	1
e and commerce con- tuency No. 2.	1. The Punjab Traders Association, Lahore. 2. The Punjab Muslim Chamber of Commerce, Lahore.	1

2) The bodies referred to in column (2) of the table ereafter referred to as constituent bodies.

XI·2. A person shall be qualified to be included e register of electors of the trade and commerce con- encies if—

(*i*) he is himself a qualified member of one of the ituent bodies; or

(*ii*) he is the nominee in that behalf of a Hindu family, or Corporation which is a qualified member of the constituent bodies.

I·3. A member of a constituent body shall be deem- be a qualified member thereof if, and only if he or it.—

(*a*) is a subscribing member shown as such in the members and has paid all subscriptions accrued due the end of the previous financial year; and

(*b*) is engaged in trade or commerce and has a place iness in the city; and

(*c*) in the case of an individual, a firm or a Hindu amily was in any one of the five financial years im- ely preceding that in which the election is held asses- income tax on an income of not less than ten nd rupees derived from trade and commerce; and

(*d*) in the case of a corporation has a paid up capital less than one lakh of rupees.

I·4. For the purposes of rule XI·3—

(*a*) if in any financial year the partners in a firm en separately assessed to income-tax on their shares ncome of the firm derived from trade or commerce n shall be deemed to have been assessed to income- that income to an amount equal to the aggregate ssessments so made on the partners in the firm for e being in respect of that income of the firm; and

b) a firm shall be deemed to retain its identity standing any change in the partners therein.

·5. When any question arises whether an indivi- m corporation or Hindu joint family was asses- come-tax in any year on income derived from trade merce of not less than Rs. 10,000, a statement by the Income Tax Officer that such individual, firm, corporation or Hindu joint family was or was not assessed on income derived from trade or commerce of not less than Rs. 10,000 shall be conclusive evidence of the fact.

XI·6. A firm, corporation or Hindu joint family shall be entitled to nominate one person for the purposes of rule XI·2, and the name of the person so nominated shall be inserted in the register of electors for trade and commerce constituencies as being the nominees of the firms, corporation or family in question.

(2) No person shall be nominated as aforesaid by a firm or Hindu joint family, unless he is a member there of or a person who is and has been for at least six months been authorised to sign documents in its name in the ordinary course of its business.

(3) No person shall be nominated as aforesaid by a corporation unless he is a director, managing agent or manager thereof or the Secretary thereof, or a person who is and has for at least six months been authorised to sign documents in its name in the ordinary course of its business.

(4) A person shall not be qualified to be chosen to fill any of the trade and commerce seats unless he is included in the register of electors for the trade and commerce constituencies.

XI·8. For trade and commerce constituencies:—

(*a*) the Registrar, Trade Unions, shall be the Registering and the Revising authority.

(*b*) the Director of Industries shall be the Returning Officer;

Provided that the Director of Industries may assign all or any of the duties of the Registering Authority, Revising Authority or Returning Officer to any officer of the Industries Department.

XI·9. For the preparation of the register of electors of the trade and commerce constituencies the Registering Authority shall call upon each of the constituent bodies to prepare and submit to him within such time and in such form as may be specified in this behalf a list of the members considered by such body to be qualified within the meaning of rule XI·3 and where any such member is a firm, corporation, or Hindu joint family of the name of the nominee if any, of such firm, corporation or Hindu joint family nominated by it under rule XI·6.

XI·10. The register of electors of the trade and commerce constituencies shall contain in alphabetical order the name of every qualified member of every constituent body. It shall contain also columns in which opposite the name of each member of a constituent body shall be entered the name of the nominee, if any, and his qualifications for being appointed a nominee.

XI·11. In the trade and commerce constituencies a claim may be presented only by a constituent body on behalf of a member alleged by it to be qualified, or by an individual a firm, a Hindu joint family, or a corporation, that is, or claims to be a qualified member of a constituent body; and an objection to the inclusion of the name of an individual, a firm, a Hindu joint family, or a corporation may be presented only by a member of a constituent body whose name is included in the register of electors; and any objection to the inclusion of the name of a particular nominee of a firm, Hindu joint family, or corporation may be presented either by a member of a cons tituent body whose name has been included in the register of electors or by any nominee of a member of a constituent body whose name has been included in the register of electors.

XI·12. The rules contained in Chapters VI, VII, VIII, IX and X of these Rules shall apply *mutatis mutandis* to the election of councillors from the trade and commerce constituencies.

CHAPTER XII

Election of a Councillor by the trustees of the Lahore Improvement Trust

XII·1. The Councillor to be chosen by the trustees of the Lahore Improvement Trust (hereinafter referred to as the trustees) under subsection (*ii*) of clause (*a*) of sub-section (1) of section 7 of the Act shall be elected by the trustees from among their number.

XII·2. Government shall by an order in writing require the trustees to choose their representative on the Corporation within a period specified in the order.

XII·3. The Chairman of the Lahore Improvement Trust shall as soon as possible place the order passed by Government under rule XII·2 before the trustees at a meeting of the Trust. The Trust shall then fix a date of the election of their representative.

XII·4. Not less than seven days clear notice shall be given to every trustees of the date of election fixed under rule XII·3.

XII·5. The voting shall be by ballot and the trustee who secures the largest number of votes shall be declared duly elected. Any ballot paper on which more votes than one are recorded shall be invalid.

XII·6. If there is an equality of votes between two or more candidates the Chairman or in his absence the trustee presiding at the meeting shall decide by drawing lots which of such candidates shall be declared duly elected.

XII·7. The name of the trustee elected sh all be forthwith reported by the Chairman to Government.

CHAPTER XIII

Election of a Councillor by the Senate of the Punjab University.

XIII·1. The Councillor to be chosen by the Senate of the Punjab University under sub-clause (*iii*) of clause (*a*) of subsection (1) of section 7 of the Act shall be elected by the members of the Senate from among their number.

XIII·2. Government shall by an order in writing require the Senate of the Punjab University to choose their representative on the Corporation within a period specified in the order.

XIII·3. The Vice-Chancellor of the University shall as soon as possible place this order before the Syndicate who shall forthwith fix a date for the meeting of the Senate for the election of their representative.

XIII·4. Not less than seven days clear notice shall be given to every member of the Senate of the date of election fixed under rule XIII·3.

XIII·5. The voting shall be by ballot, and the member who secures the largest number of votes shall be declared duly elected. Any ballot-paper on which more votes than one are recorded shall be invalid.

XIII·6. If there is an equality of votes between two or more candidates the Chancellor, or in his absence the Vice-Chancellor or in the absence of both the Chancellor and the Vice-Chancellor, the member of the Senate presiding at the meeting shall decide by drawing lots which of such candidates shall be declared duly elected.

XIII·7. The name of the person elected shall be forthwith reported by the Vice-Chancellor to Government.

CHAPTER XIV

Election of a Councillor by the members of the District Board, Lahore.

XIV·1. The rules contained in Chapter XII will apply *mutatis mutandis* to the election of a councillor to be chosen by the members of the District Board, Lahore, under sub-clause (*iv*) of clause (*a*) of subsection (1) of section 7 of the Act.

CHAPTER XV

Definition of corrupt practices.

XV·1. The following practices at elections held the provisions of the Act and these rules shall be to be corrupt :—

(1) Bribery, that is to say, any gift, offer or by a candidate or his agent, or by any person with the connivance of a ca or his agent, of any gratification person whomsoever, with the object, or indirectly , of inducing —

(*a*) a person to stand or not to stand withdraw from being, a candidate election ; or

(*b*) an elector to vote or refrain from voting election or as a reward to—

(*i*) a person for having so stood or not or for having withdrawn his ca ture ; or

(*ii*) an elector for having voted or re from voting.

Explanation.—For the purposes of this cla term "gratification" is not restr pecuniary gratification or grati estimable in money, and it incl forms of entertainment and all fo employment for reward, but it d include the payment of any expens fide incurred at, or for the purpose election and duly entered in the re election expenses prescribed by rules.

(2) Undue influence, that is to say, any d indirect interference or attempt to i on the part of a candidate or his age any other person with the connivance candidate or his agent, with the fr cise of any electoral right :

Provided that—

(*a*) without prejudice to the generality of t visions of this clause any such pers referred to therein who—

(*i*) threatens any candidate or elector, person in whom a candidate or el interested, with any injury of an or

(*ii*) induces or attempts to induce a ca or elector to believe that he, person in whom he is interest become or will be rendered an o divine displeasure or spiritual c shall be deemed to interfere w free exercise of the electoral right candidate or elector within the of this clause ;

(*b*) a declaration of public policy, or a pr public action, or the mere exercise o right without intent to interfere w electoral right, shall not be deem interference within the meaning clause.

(3) The procuring or abetting or attempting cure by a candidate or his agent, or other person with the connivance of a ca or his agent, the application by a for a ballot paper in the name of an person, whether living or dead, or fi tious name, or by a person for a voti in whose name when by reason of that he has already voted in the same other constituency, he is not enti vote.

(4) The removal of a ballot paper from the polling station during polling hours by any person with the connivance of a candidate or his agent.

(5) The publication by a candidate or his agent or by any other person with the connivance of the candidate or his agent, of any statement of fact, which is false, and which, he either believes to be false or does not believe to be true in relation to the personal character or conduct of any candidate, or in relation to the candidature or withdrawal of any candidate, being a statement reasonably calculated to prejudice the prospects of that candidate's election.

(6) The incurring or authorising by a candidate or his agent of expenditure; or the employment of any person by a candidate or his agent in contravention of the provisions of the Act and these rules.

(7) Any act specified in the preceding clauses when done by a person who is not a candidate or his agent or a person acting with the connivance of a candidate or his agent.

(8) The application by a person at an election for a ballot paper in the name of any other person, whether living or dead, or in a fictitious name, or for a ballot paper in his own name when by reason of the fact that he has already voted in the same or some other constituency, he is not entitled to vote.

(9) The receipt of, or agreement to receive, any gratification whether as a motive or a reward—

(a) by a person standing or not standing as, or for withdrawing from being a candidate ; or

(b) by any person whosoever for himself or any other person for voting or refraining from voting or for inducing or attempting to induce any elector to vote or refrain from voting, or any candidate to withdraw his candidature. For the purposes of this clause the term "gratification" has the same meanings as it has for the purpose of clause (1).

(10) The making of any return of election expenses which is false in any material particular, or the making of a declaration verifying any such return.

(11) The incurring or authorisation by any person other than a candidate or his agent of expenses on account of holding any public meeting, or upon any advertisement, circular or publication or in any other way whatsoever, for the purpose of promoting or procuring the election of the candidate, unless he is authorised in writing so to do by the candidate.

(12) The hiring, using or letting, as a committee room or for the purpose of any meeting to which electors are admitted, of any building, room or other place where intoxicating liquor is sold to the public.

(13) The issuing of any circular, placard or poster having a reference to the election which does not bear on its face the name and address of the printer and publisher thereof.

CHAPTER XVI.

[I]NVESTIGATION OF ALLEGATIONS OF CORRUPT PRACTICES

XVI·1. No election shall be called in question except an election petition presented in accordance with these [rul]es.

XVI·2. (*1*) An election petition against the return of a candidate on the ground of a corrupt practice or material irregularity shall be in writing, signed by a person who was a candidate at the election or by not less than five electors, and the petition shall be presented to the Chief Officer or to any officer authorised by him in this behalf, within fourteen days after the day on which the result of the election was declared, provided that the limit of fourteen days prescribed in this rule may be extended by the Chief Officer if there are in his opinion sufficient grounds for such extension.

(*2*) The petitioner shall enclose with the petition copies of the petition and of its enclosures equal to the number of respondents.

Explanation—For the purpose of this rule in a constituency in which a candidate is deemed to be elected under the provisions of rule VIII·24 the day on which the list of valid nominations is posted under the provisions of rule VIII·22 shall be deemed to be the day on which the result of the election was declared.

(*3*) A petitioner may, if he so desires, in addition to calling in question the election of the returned candidate claim a declaration that he himself has been duly elected, but such a declaration shall only be claimed on one or other of the following grounds—

(*a*) that in fact the petitioner received a majority of the valid votes ; or

(*b*) that but for votes obtained for the returned candidate by corrupt practices or material irregularity, the petitioner would have obtained a majority of the valid votes.

XVI·3. (*1*) The petition shall contain a statement in concise form of the material facts on which the petitioner relies and shall, where necessary, be divided into paragraphs numbered consecutively, and shall be signed by the petitioner and verified in the manner prescribed for the verification of pleadings in the Code of Civil Procedure, 1908.

(*2*) The petition shall be accompanied by a list signed and verified in like manner setting forth full particulars of any corrupt practice which the petitioner alleges, including as full a statement as possible as to the names of the parties alleged to have committed any corrupt practice or material irregularity, and the date and place of the commission of each such practice or irregularity.

(*3*) The Commission may upon such terms as to costs and otherwise as they may direct at any time allow the particulars included in the said list to be amended or order such further particulars in regard to any matter referred to therein to be furnished as may in its opinion be necessary for the purpose of ensuring fair and effectual trial of the petition : provided that particulars as to any additional corrupt practice not contained in the said list shall not be added by means of any such amendment.

XVI·4. At the time of, or before presenting an election petition, the petitioner or petitioners shall deposit in the treasury five hundred rupees (two hundred and fifty rupees in case the petitioner or petitioners is or are members of the scheduled castes) in cash or in Government Promissory Notes of equal value at the market rate of the day as security for all costs that may become payable by him or them.

XVI·5. If a petitioner by whom the deposit referred to in rule XVI·4 has been made, withdraws his election petition as provided in rule XVI·10 or after final orders, have been passed on the election petition, the deposit shall after such amount as may be ordered to be paid as costs, charges and expenses has been deducted, be returned to the petitioner by whom it was made ; and if the petitioner dies during the course of the enquiry into the election petition, any such deposit, if made by him, shall after the amount of such costs as may be ordered to be paid have been deducted, be returned to his legal representative.

their satisfaction to have been guilty of a corrupt practice or to have connived at or abetted the commission of a corrupt practice or whose agent has been so proved guilty or the result of whose election has been materially affected by the breach of any law or rule for the time being in force.

XVIII·2. Government may by notification in the gazette disqualify any person who may have been proved guilty under rule XVIII·1 of a corrupt practice or of conniving at or abetting the same from holding any municipal office for a period specified in the notification.

XVIIII·3. Any person who commits a br[...] any of the provisions of rules IV·1, IX·4, IX·7, IX[...] and XVII·2 shall be punished with fine which may [...] to Rs. 500.

XVIII·4. A court shall take cognizance of the [...] of any of the provisions of these rules on the co[...] of such person as the Provincial Government may [...] in this behalf.

FORM I

(Rule VI·2 (2))

Register of Electors

City of Lahore

*Constituency (ward or class)*__________

*Serial No.	Name and father's name of elector	Place of residence of elector	Caste of elector	Occupation of elector	Comm[...] of elect[...]

*Electors shall be numbered serially within constituencies.

FORM II

[Rule VII·14]

Register of Claims for Registration

*City of Lahore*__________*Constituency*

1	2	3	4	5	6	7	8	
					Decision			
Serial No.	Class or ward in which registration is claimed	Name, father's name, caste and occupation of claimant	Date of presentation of claim, authority to whom it is presented, with initials of such authority	Date of decision with note as to presence of parties	Admitted	Rejected	Signature of Revising Authority	Signature of official by whom effect was given[...]

FORM III

[Rule VII·14]

Register of Objections to Registration

*City of Lahore*__________*Constituency*

1	2	3	4	5	6	7	8	9	10	11	12	
	Person objected to be registered								Decision			
Serial No.	In class or ward	Under name	With number of roll	Name and description and number of objector on roll	Date of presentation of objection to authority to whom it is presented with initials of such authority	Name of process-server by whom duplicate sent to be served on person objected to and date	Abstract of process-server's report and date	Date of decision with note as to presence of parties	Admitted	Rejected	Signature of Revising Authority	Signature of official by whom effect was given to the deci[...]

FORM IV

[RULE VII ·21]

Declaration that a person is Sikh

I solemnly affirm that I am a Sikh, that I believe in the Guru Granth Sahib, that I believe in the Ten Gurus, and I have no other religion.

FORM V

[RULE VIII ·3]

Nomination paper

Name of constituency__________

Name of candidate__________

Father's name__________

Caste__________

Occupation__________

Address__________

Constituency on the register of electors of which the candidate is registered as an elector__________

Number of the candidate on the register of electors of the constituency in which he is registered as an elector____

Name of the proposer__________

Number of the proposer on the register of electors of the constituency in which the candidate is a candidate for tion__________

Signature of the proposer__________

Name of the seconder__________

Number of the seconder on the register of electors of the constituency in which the candidate is a candidate for tion__________

Signature of the seconder__________

DECLARATION BY CANDIDATE

I hereby declare that I agree to this nomination.

*Date*__________ *Signature of candidate*__________

NOTE—This nomination paper will not be valid unless it is delivered to the Chief Officer or other person authorized to receive it at his office e 3 p. m. on 19 .

(*To be filled in by Chief Officer or other authorised person*)

CERTIFICATE OF DELIVERY

Serial No.__________ .

This nomination paper was delivered to me at my office at (date and hour).

*Date*__________ *Signature of Chief Officer*

*or other authorized person*__________

CERTIFICATE OF SCRUTINY

I have scrutinized the eligibility of the candidate, the proposer and seconder, and find that they are respectively lified to stand for election, to propose and to second the nomination, and I therefore accept the nomination,

or

I have scrutinized this nomination and reject it for the following reasons :—

Signature of officer scrutinizing

Date *the nomination*__________

Ward No. II. (Baghbanpura Ward)—

North—From the junction of the eastern side of Kacha Road from Bhogiwal to Sangian Wasapura with the northern Corporation Limit eastwards along the northern Corporation Limit to its junction with the eastern Corporation Limit ;

East—thence south-eastwards along the eastern Corporation Limit to its junction with the northern side of Grand Trunk Road ;

South—thence westwards along the northern side of Grand Trunk Road to a point facing the western side of Shalamar Road ; thence southwards along the western side of Shalamar Road to its junction with the northern side of Pacca Drainage ; thence westwards along the northern side of Pacca Drainage to its junction with the eastern side of Wheatman Road ;

West—thence northwards along the eastern side of Wheatman Road to a point straight opposite to it on the northern side of Grand Trunk Road ; thence westwards along the northern side of Grand Trunk Road to its junction with the eastern side of Singhpura Road ; thence northwards along the eastern side of Singhpura Road to its junction with the southern side of Haq Nawaz Road ; thence eastwards along the southern side of Haq Nawaz Road to a point facing the eastern side of Humayun Street ; thence northwards along the eastern side of Humayun Street to a point straight opposite to it on the northern side of Pir Shiyan Street ; thence westwards along the northern side of Pir Shiyan Street to its junction with the eastern side of Kacha path to Sangian Wasapura ; thence northwards along the eastern side of the said Kacha path to the point of start.

Ward No. III. (Ganj Ward)—

North—From the junction of the eastern side of Shalamar Road with the southern side of Grand Trunk Road eastwards along the southern side of Grand Trunk Road to its junction with the eastern Corporation Limit ;

East—thence south-eastwards along the eastern Corporation Limit straight to a point just in a straight Line to the mileage pillar No. 330 ; thence northwards to the point where it meets the railway line near the said pillar.

South—thence westwards along the Railway Main Line from Amritsar to Lahore to its junction with the eastern side of Shalamar Road ;

West—thence northwards along the eastern side of Shalamar Road to Canal Bridge ; thence north-westwards along the north-eastern side of Loco Road to its junction with the eastern side of Wheatman Road ; thence northwards along the eastern side of Wheatman Road to its junction with the southern side of Pacca Drainage ; thence eastwards along the southern side of Pacca Drainage to a point straight opposite to it on the eastern side of Shalamar Road ; thence northwards along the eastern side of Shalamar Road to the point of start.

Ward No. IV. (Mianmir—Dharmpura Ward)—

North—From Dharampura Canal Bridge north-eastwards along the south-eastern side of Canal Bank Road to its junction with the western side of Shalamar Road ; thence southwards along the western side of Shalamar Road to its junction with the Railway Line from Lahore to Amritsar ; thence eastwards along the said Railway Line to a point facing the eastern Corporation Limit near Mileage pillar No. 330 ;

East and South—thence southwards to a point on the eastern Corporation limit and thence along the eastern and southern Corporation limits to its junction with the Railway Main Line from Ferozepore to Lahore ;

West—thence northwards along the said Railway Line to its junction with the north-eastern side of Jail Road ; thence north-westwards along the north-eastern side of Jail Road to its junction with the south-eastern side of Canal Bank Road ; thence north-eastwa[rds along] the south-eastern side of Canal Bank Road to th[e point of] start.

Note—Cantonment Board Area is excluded from this ward.

Ward No. V. (Ichhra-Model Town Ward)—

North—From Jail Road Chowk south-eastwa[rds along] the south-western side of Jail Road to its junc[tion with] the Railway Main Line from Lahore to Ferozep[ore] ;

East—thence southwards along the Railw[ay Main] Line from Lahore to Ferozepore to its junctio[n with the] southern Corporation Limit ;

South—thence westwards along the south[ern Cor]poration Limit to its junction with the western [Corpora]tion Limit ;

West—thence northwards along the wes[tern Cor]poration Limit to its junction with the nor[thern] Canal Bank; thence eastwards along the nor[thern] Bank of the Canal to its intersection with [the] eastern side of Kacha Road to Shah-di-Khu[i ; thence] north-westwards along the north-eastern side [of Kacha] Road to Shah-di-Khui and again northwards [along the] eastern sides of Kacha Road to Bhikhiwal, Ka[cha Road] to Pacci Thathi and Kacha Road to Nawa[...] straight to latter's junction with the southe[rn side of] Sukhnalla ; thence eastwards along the southe[rn side of] Sukhnalla to its junction with the north-easte[rn side of] Ferozepore Road ; thence north-westwards [along the] north-eastern side of Ferozepore Road to the poi[nt of start.]

Ward No. VI. (Nawankot Ward)—

North-east—From Chaburji Chowk sou[th-eastwards] along the south-western sides of Bahawalpu[r Road and] Ferozepore Road to latter's junction with th[e ...] side of Sukhnalla ; thence westwards along th[e ...] side of Sukhnalla to its junction with the weste[rn side of] Kacha Road to Pacci Thathi ; thence southwa[rds along] the western sides of Kacha Road to Pacci That[hi, Kacha] Road to Bhikhiwal and Kacha Road to Sh[ah-di-Khui] straight to Canal ;

South—thence south-westwards along th[e ...] western Bank of the Canal to southern Corporati[on Limit ;] thence north-westwards along the southern C[orporation] Limit to its junction with the south-eastern side [of Kacha] Road from Mehrpur to Badarpur ;

West—thence north-eastwards along th[e ...] eastern sides of Kacha Road from Mehrpur to [...] and Kacha Road from Badarpur to Government [...] and Multan Road to the point of start.

Ward No. VII. (Sanda Ward)—

North.—From the junction of the western [Corpora]tion Limit with the southern side of Sanda R[oad east]wards along the southern side of Sanda Road t[o its junc]tion with the western side of Lower Mall ;

East-south—thence southwards along th[e ...] sides of Lower Mall and Multan Road to Chauburj[i ;] thence south-westwards along the north-western [sides of] Multan Road, Kacha Road from Government Q[...] Badarpur and Kacha Road from Badarpur to [...] to the latter's junction with the Corporation Lim[it ;]

West—thence north-westwards and n[...] along the western Corporation Limit to the point [of start.]

Suburbs wards

Ward No. VIII. (Data Ganj Bakhsh Sahib Wa[rd)—]

North—From a point where the western Co[rporation] Limit and the Ravi River meet, north-eastward[s along] the centre of Ravi River to River Bridge ;

East—thence south-eastwards and south-[...] along the north-western and south-western sides [of ...] Road to its junction with the western side of Circu[lar Road ;] thence southwards along the western sides of [...] Road to Bhati Gate Islamia High School Chowk [...]

eastwards along the southern side of Circular Road to its junction with the western side of Lower Mall; thence southwards along the western side of Lower Mall to its junction with the northern side of Sanda Road;

South—thence westwards along the northern side of Sanda Road straight to its point of intersection with the western Corporation Limit;

West—thence northwards along the western Corporation Limit to the point of start.

Ward No. IX. (Misri Shah Ward)—

North.—From the junction of the Railway Main Line from Lahore to Gujranwala with the Ravi Band eastwards along the Ravi Band to its junction with the western side of Kacha Road to Sangian Wasapura;

East—thence southwards along the western sides of Kacha Road to Sangian Wasapura to its junction with the northern side of Khui Miran Road;

South—thence westwards along the northern side of Khui Miran Road, in a zig-zag way over the Khui Miran village to its junction with Misri Shah Road (Khui Miran village falling in Faiz Bagh Ward) and then again westwards and south-westwards along the northern and north-western side of Misri Shah Road to Misri Shah Railway Bridge;

West—thence north-westwards along the Railway Main Line from Lahore to Gujranwala to the point of start.

Ward No. X. (Faiz Bagh Ward)—

North—From Misri Shah Railway Bridge northwards, north-eastwards and eastwards along the eastern, the south-eastern and southern side of Misri Shah Road to its junction with Khui Miran Road; thence northwards and eastwards in a zig-zag way encircling Khui Miran Village (Khui Miran village falling in Faiz Bagh Ward), along the southern side of Khui Miran Road to a point facing the western side of Nawan-pind path;

East-south—thence along the western side of Nawanpind path straight to the north-western side of Muhammad Akram Khan Road; thence south-westwards and southwards along the north-western and western sides of Muhammad Akram Khan Road to its junction with the northern side of Ghore Shah Road; thence westwards along the northern side of Ghore Shah Road to its junction with the eastern side of Grand Trunk Road;

West—Thence north-westwards along the eastern side of Grand Trunk Road to the point of start.

Ward No. XI. (Ghore Shah Ward)—

North—From the junction of the eastern side of Kacha Road to Sangian Wasapura with Ravi Band, eastwards along the southern side of the Ravi Band to the Western side of Kacha Path from Sangian Wasapura to Bhogiwal;

East—thence southwards along the western side of Kacha Path from Sangian Wasapura to Bhogiwal to its junction with the southern side of Pir Shiyan Street of Bhogiwal Village; thence eastwards along the southern side of Pir Shiyan Street to its junction with the western side of Humayun Street; thence southwards along the western side of Humayun Street to its junction with the northern side of Haq Nawaz Road; thence westwards along the northern side of Haq Nawaz Road to its junction with the western side of Singhpura Road; thence southwards along the western side of Singhpura Road to its junction with the northern side of Grand Trunk Road;

South—thence westwards along the northern side of Grand Trunk Road to its junction with the south-eastern side of Ghore Shah Road;

West—thence north-eastwards along the south-eastern side of Ghore Shah Road to a point facing the eastern side of Muhammad Akram Khan Road; thence northwards and again north-eastwards along the eastern and south-eastern sides of Muhammad Akram Road to a point facing the eastern side of Nawanpind Path; thence northwards straight along the eastern side of Nawanpind Path to its junction with the south-eastern side of Khui Miran Road; thence north-eastwards along the south-eastern side of Khui Miran Road to a point facing the eastern side of Kacha Road to Sangian Wasapura; thence northwards along the eastern side of the said Kacha Road to the point of start.

Ward No. XII. (Railway Ward)—

North—From the Railway Double Bridge south-eastwards along the south-western side of Grand Trunk Road to its junction with the western side of Wheatman Road;

East—thence south-westwards along the north-western side of Wheatman Road to its junction with the south-western side of Loco Road; thence south-eastwards along the south-western side of Loco Road to Moghalpura Canal Bridge;

South—thence south-westwards along the north-western side of Canal Bank Road to its junction with the north-eastern side of Mayo Road;

West—thence north-westwards along the north-eastern sides of Mayo Road (through Naulakha Chowk) and Naulakha Road to the point of start.

Ward No. XIII. (Qila Gujar Singh Ward)—

North—From the junction of the north-eastern side of Abbott Road with the south-eastern side of McLeod Road north-eastwards along the south-eastern side of McLeod Road to its junction with the southern side of Brandreth Road; thence eastwards along the southern side of Brandreth Road to its junction with the south-western side of Mayo Road;

East—thence south-eastwards along the south-western side of Mayo Road to Dharampura Canal Bridge;

South—thence south-westwards along the north-western side of Canal Bank Road to its junction with the north-eastern side of Upper Mall;

West—thence north-westwards and northwards along the north-eastern side of Upper Mall and eastern side of Davis Road to 'Simla Hill'; thence north-westwards along the north-eastern side of Abbott Road to the point of start.

Ward No. XIV. (Bhundpura (Mozang) Ward)—

North—From the junction of the eastern side of Main Bazar with the south-western side of Mozang Road south-eastwards along the south-western side of Mozang Road to its junction with the western side of Lawrence Road;

East—thence southwards along the western side of Lawrence Road to its junction with the north-western side of Race-course Road; thence south-westwards along the north-western side of Race-course Road to its junction with the north-eastern side of Jail Road;

South—thence westwards along the northern side of Jail Road to Chowk Jail Road;

West—thence north-westwards along the eastern side of Lytton Road and Mozang Main Bazar to the point of start.

Ward No. XV. (Chah Pachwara (Mozang) Ward)—

North—From the junction of the eastern side of Lower Mall with the south-western side of Cust Road south-eastwards along the south-western side of Cust Road to its junction with the western side of Lytton Road; thence southwards along the western side of Lytton Road to a point facing the southern side of Begum Road; thence eastwards crossing the Lytton Road and along the southern side of Begum Road to its junction with the western side of Mozang Main Bazar;

East—thence southwards along the western sides of Mozang Main Bazar and Lytton Road to Jail Road Chowk;

South and West—thence north-westwards along the northern side of Bahawalpur Road to its junction with the Multan Road; thence northwards along the eastern sides of Multan Road and Lower Mall to the point of start.

West—thence northwards along the eastern side of the Circular Road to the point of start.

"SCHEDULE 'B' (SIKHS)"

DESCRIPTION OF BOUNDARIES OF SIKH ELECTION WARDS OF THE CITY OF LAHORE.

City and Suburbs Ward

Ward No. I—

North—From the junction of the western Corporation Limit with the northern Corporation Limit eastwards along the northern Corporation Limit to its junction with the north-western side of Kacha Road to Mahmud Buti;

East, South—thence south-westwards along the north-western side of Kacha Road to Mahmud Buti to its junction with the western side of Kot Khoja Sayid Road; thence southwards along the western side of Kot Khoja Sayid Road to its junction with the north-western side of Ghore Shah Road; thence south-westwards along the north-western side of the said road to its junction with the north-eastern side of Grand Trunk Road; thence north-westwards along the north-eastern side of Grand Trunk Road to Railway double bridge; thence through the bridge along the south-western side of Naulakha Road to Naulakha Chowk; thence south-westwards along the north-western sides of McLeod Road (crossing General Post Office Square) and Church Road to latter's junction with the western side of Lake Road; thence southwards along the western side of Lake Road and north-western side of Multan Road to its junction with the western Corporation Limit;

West—thence westwards along the western Corporation Limit to the point of start.

Suburbs and Villages Ward

Ward No. II—

East—From the junction of the south-eastern side of Kacha Road to Mahmud Buti with the eastern Corporation Limit south-eastwards and southwards along the eastern Corporation Limit to its junction with the southern Corporation Limit;

South—thence westwards along the southern Corporation Limit to its junction with the south-eastern side of Multan Road;

West, North—thence north-eastwards along the south-eastern side of Multan Road and eastern side of Lake Road to latter's junction with the south-eastern side of Church Road; thence north-eastwards along the south-eastern side of Church Road (crossing over the General Post Office Square and McLeod Road to Naulakha Chowk); thence north-westwards along the north-eastern side of Naulakha Road to Railway Double Bridge; thence passing through the bridge south-eastwards along the south-western side of Grand Trunk Road to a point facing the south-eastern side of Ghore Shah Road; thence north-eastwards along the south-eastern side of Ghore Shah Road to a point facing the eastern side of Kot Khoja Sayid Road; thence northwards along the eastern side of the said road to its junction with the south-eastern side of Kacha Road to Mahmud Buti; thence north-eastwards along the south-eastern side of Kacha Road to Mahmud Buti (Mahmud Buti village falling in this ward) to the point of start.

Note.—Cantonment Board Area is excluded from this ward.

"SCHEDULE 'C' (HINDUS AND OTHERS)"

DESCRIPTION OF BOUNDARIES OF HINDU ELECTION WARDS OF THE CITY OF LAHORE.

Villages Wards

Ward No. I (Ganj-Dharmpura Ward)—

North—From the junction of the western side of Shalamar Road with the southern side of Grand Trunk Road eastwards along the southern side of Grand Trunk Ro[ad] to its junction with the eastern Corporation Limit;

East—thence southwards along the eastern Corpo[ra]tion Limit to its junction with southern Corporati[on] Limit;

South—thence westwards along the southern Corpo[ra]tion Limit to its junction with the Railway Main Li[ne] from Ferozepore;

West—thence northwards along the Railway M[ain] Line from Ferozepore to Mianmir Canal Bridge; the[nce] north-eastwards along the eastern side of Canal Ba[nk] Road to its intersection with the eastern side of Shala[mar] Road; thence northwards along the eastern side of S[hala]mar Road to the point of start.

Note.—(Cantonment Board Area is excluded fr[om] this ward.)

Ward No. II (Model Town Ward)—

North—From Chauburji Chowk south-eastwards al[ong] the south-western sides of Bahawalpur Road and Jail R[oad] to its junction with the south-eastern side of Canal B[ank] Road; thence north-eastwards along the south-east[ern] side of Canal Bank Road to Mianmir Canal Bridge;

East—thence southwards along the Railway M[ain] Line from Lahore to Ferozepore to its intersection w[ith] the southern Corporation Limit;

South—thence westwards along the southern Corp[ora]tion Limit to its junction with the south-eastern sid[e of] Multan Road;

West—thence north-eastwards along the south-eas[tern] side of Multan Road to the point of start.

Suburbs

Ward No. III (Krishan Nagar Ward)—

North—From the junction of the western Corpora[tion] Limit with Chotta Ravi River eastwards through [the] centre of Chotta Ravi River to Chotta Ravi R[iver] Bridge;

East—thence southwards along the western sid[e of] Circular Road to its junction with the south-western [side] of Mela Ram Road; thence south-eastwards along [the] south-western side of Lower Mall and Mela Ram Roa[d to] latter's junction with the north-western side of La[hore] Road; thence south-westwards along the north-we[stern] side of Lahore Road and College Road to latter's jun[ction] with the north-western side of Hotu Singh Road; th[ence] south-westwards along the north-western side of Hotu S[ingh] Road to a point facing the western side of Street [No. I] (Sant Nagar); thence southwards along the western [side] of Street No. I (Sant Nagar) to its junction with the [nor]thern side of Dev Samaj Road; thence westwards [along] the northern side of Dev Samaj Road to a point f[acing] the western side of Gopal Mandir Street; thence s[outh]wards and thence eastwards along the western and sou[thern] sides of Gopal Mandir Street to its junction with the we[stern] side of Jaishi Ram Street; thence southwards along [the] western side of Jaishi Ram Street (crossing Krishan N[agar] Road) Naseer-ud-Din Road; (crossing Sanda Road) [...] Behari Street to its junction with the northern side o[f Brij] Niwas Street; thence westwards along the northern [side] of Brij Niwas Street to a point just opposite to it o[n the] western side of Vidyala Street; thence southwards alo[ng the] western side of Vidyala Street to a point opposite [...] on the southern side of Raj Garh Road; thence east[wards] along the southern side of Raj Garh Road to its ju[nction] with the western side of Multan Road; thence south[-west]wards along the north-western side of Multan Road [to its] junction with the southern Corporation Limit;

South—thence westwards along the southern [Cor]poration Limit to its junction with the western Co[rpora]tion Limit;

West—thence northwards along the western [Cor]poration Limit to the point of start.

Hindu-cum-Scheduled castes Ward

Ward No. IV. (Baghbanpura-Faiz Bagh Ward)—

North—From the junction of the Railway Line to Gujranwala with the northern Corporation Limit north-eastwards along the northern Corporation Limit to its junction with the eastern Corporation Limit ;

East—thence south-eastwards along the eastern Corporation Limit to its junction with the northern side of Grand Trunk Road ;

South—thence westwards along the northern side of Grand Trunk Road to a point facing the western side of Shalmar Road ; thence southwards along the western side of Shalmar Road to its junction with the north-western side of Canal Bank Road ; thence south-westwards along the north-western side of Canal Bank Road to its intersection with the Railway Main Line from Amritsar ;

West—thence north-westwards along the Railway Main Line from Amritsar (Passing through the Lahore Railway Station) to Gujranwala to the point of start.

Ward No. V. (Qila Gujar Singh Ward)—

North.—From the junction of the eastern side of Hall Road with the south-eastern side of McLeod Road north-eastwards along the south-eastern side of McLeod Road to Naulakha Chawk and then straight through the Railway Goods Office to a point of intersection with Railway Main Line running to Amritsar ;

East.—thence south-eastwards along the Railway Main Line running to Amritsar to Moghalpura Canal Railway Bridge ;

South—thence south-westwards along the north-western side of Canal Bank Road to its intersection with the north-eastern side of Jail Road, thence north-westwards along the north-eastern side of Jail Road to Jail Road Chowk ;

West—thence north-eastwards along the north-western side of Ferozepore Road to a point facing the eastern side of Temple Road ; thence northwards along the eastern sides of Temple Road and Hall Road to the point of start.

Ward No. VI. (Gwal Mandi Ward)—

North—From the junction of the south-eastern side of Chamberlain Road with the southernside of Railway Road eastwards along the southern side of Railway Road to Naulakha Chowk ;

East/South—thence south-westwards along the north-western side of McLeod Road to its junction with the eastern side of Rattan Chand Road ;

West—thence northwards along the eastern side of Rattan Chand Road and south-eastern side of Chamberlain Road to the point of start.

Ward No. VII. (Islamia College Ward)—

North—From Shahalmi Gate eastwards along the southern and south-eastern side of the Circular Road to its junction with the south-western side of Naulakha Road ;

East—thence south-eastwards along the south-western side of Naulakha Road to Naulakha Chowk ;

South—thence westwards along the northern side of Railway Road to its junction with north-western side of Chamberlain Road ; thence south-westwards along the north-western side of Chamberlain Road to its junction with the eastern side of Rattan Chand Road ;

West—thence northwards along the eastern side of Rattan Chand Road to the point of start.

Ward No. VIII. (Anarkali Ward)—

North—From the junction of the eastern side of Mela Ram Road with the southern side of the Circular Road eastwards along the southern side of the Circular Road to Shahalmi Gate ;

East—thence southwards along the western sides of Rattan Chand Road and Hall Road and north-western side of Temple Road to its junction with the north-western side of Ferozepore Road ; thence south-westwards along the north-western side of Ferozepore Road to Jail Road Chowk ;

South—thence north-westwards along the north-eastern side of Bahawalpur Road to Chauburji Chowk ;

West—thence northwards along the eastern side of Multan Road to a point facing the northern side of Raj Garh Road ; thence westwards along the northern side of Raj Garh Road to its junction with the eastern side of Vidyala Street ; thence northwards along the eastern side of Vidyala Street to its junction with the southern side of Brij Niwas Street ; thence eastwards along the southern side of Brij Niwas Street to its junction with the eastern side of Behari Street ; thence northwards along the eastern side of Behari Street (crossing Sanda Road) Naseer-ud-Din Road (crossing Krishan Nagar Road) and Jaishi Ram Street to its junction with the northern side of Gopal Mandir Street ; thence westwards and northwards along the northern and eastern sides of Gopal Mandir Street to its junction with the southern side of Dev Samaj Road ; thence eastwards along the southern side of Dev Samaj Road to a point facing the eastern side of Street No. I (Sant Nagar) ; thence northwards along the eastern side of Street No. I (Sant Nagar) to its junction with the south-eastern side of Hotu Singh Road ; thence north-eastwards along the south-eastern sides of Hotu Singh Road, College Road and Lahore Road to a point just opposite to it on the eastern side of Lower Mall ; thence northwards along the eastern side of Lower Mall to a point facing the north-eastern side of Mela Ram Road ; thence north-westwards along the north-eastern side of Mela Ram Road to the point of start.

Ward No. IX. (Chuni Mandi—Ravi Park Ward)—

North—From the junction of the western Corporation Limit with the northern Corporation Limit eastwards along the northern Corporation Limit to its junction with the Railway Mail Line from Gujranwala to Lahore ;

East—thence south-eastwards along the Railway Main Line from Gujranwala to Lahore to Badami Bagh Railway Station; thence south-westwards along the north-western side of Badami Bagh Railway Station Road to its junction with the south-western side of the Circular Road ; thence south-eastwards along the south-western side of Circular Road to its junction with the western side of the road to Masti Gate ; thence southwards along the western sides of Masti Gate Road, Moti Bazar and Bazaz Hatta to the junction of the last-named with the northern side of Sua Bazar ;

South—thence westwards along the northern side of Sua Bazar, Totian Wala Bazar, Sed Mitha Gali to a point just opposite to it on the western side of Sed Mitha Bazar ; thence southwards along the western side of Sed Mitha Bazar to its junction with the northern side of Purani Tahsil Bazar ; thence westwards along the northern side of Purani Tehsil Bazar to its junction with the eastern side of Tibbi Bazar ; thence northwards along the eastern side of Tibbi Bazar to its junction with the northern side of Taxali Gate Bazar ; thence westwards along the northern side of Taxali Gate Bazar to its junction with the eastern side of Circular Road ; thence northwards along the eastern side of Circular Road to Chhota Ravi River Bridge, thence westwards through the centre of Chhota Ravi River to the western Corporation Limit ;

West—thence northwards along the western Corporation Limit to the point of start.

Ward No. X. (Delhi Gate Ward)—

North/East—From Badami Bagh Railway Station south-eastwards along the Railway Main Line from Gujranwala to Lahore to Misri Shah Railway Bridge ;

East/South—thence south-westwards along the north-western side of the Circular Road to Shahalmi Gate ;

West—thence northwards along the eastern side of Shahalmi Gate Bazar, Machhi Hatta Bazar, Bazaz Hatta,

Moti Bazar and Masti Gate Road to the junction of the last-named with the north-eastern side of the Circular Road ; thence north-westwards along the north-eastern side of the Circular Road to its junction with the eastern side of Badami Bagh Railway Station Road ; thence northwards along the eastern side of the said road to the point of start.

Ward No. XI. Shahalmi Gate Ward)—

North—From the junction of the south-eastern side of Gumti Bazar with the southern side of Totian Wala Bazar eastwards along the southern side of Totian Wala Bazar and Sua Bazar to its junction with the western side of Bazaz Hatta ;

East—thence southwards along the western side of Bazaz Hatta, Machhee Hatta Bazar and Shahalmi Gate Bazar to its junction with the northern side of the Circular Road ;

South—thence westwards along the northern side of the Circular Road to its junction with the eastern side of the Bazar outside Lohari Gate ;

West—thence northwards along the eastern side of Lohari Gate Bazar to Chowk Chakla ; thence eastwards along the southern side of Chowk Chakla to a point facing the eastern side of Bazar Sutar Mandi ; thence northwards along the eastern side of Bazar Sutar Mandi to its junction with the south-eastern side of Gumti Bazar ; thence north-eastwards along the south-eastern side of Gumti Bazar to the point of start.

Ward No. XII. (Bhati Gate Ward)—

North—From the junction of the eastern side of Circular Road with the southern side of the road Outside Taxali Gate to its junction with the western side of Tibbi Bazar, thence southwards along the western side of Tibbi Bazar to a point facing the southern side of Purani Tehsil Bazar ; thence eastwards along the southern side of Purani Tahsil Bazar to its junction with the western side of Sed Mitha Bazar ; thence northwards along the western side of Sed Mitha Bazar to its junction with the south-western side of Sed Mitha Gali thence south-eastwards along the south-western side of Sed Mitha Gali to its junction with the north-western side of Gumti Bazar ;

East—thence south-westwards along the north-western side of Gumti Bazar to a point facing the western side of Bazar Sutar Mandi ; thence southwards along the western side of Bazar Sutar Mandi with the northern side of Chowk Chakla Bazar ; thence westwards along the northern side of Chowk Chakla Bazar to Chowk Chakla ; thence southwards along the western side of Lohari Gate Bazar to its junction with the northern side of Circular Road ;

South—thence westwards along the northern sid the Circular Road to Bhati Gate Islamia High Sc Chowk ;

West—thence northwards along the eastern side of Circular Road to the point of start.

G. MUEEN-UD-DIN, S

CIVIL SUPPLIES DEPARTMENT

Sugar

NOTIFICATION

The 23rd November 1945

No. 9917-CS(S)-45/40408—In exercise of the pow conferred by rule 81 of the Defence of India Rules all other powers enabling him in this behalf, Governor of the Punjab is pleased to direct that following amendment shall be made in Punjab G ernment notification No. 9735-CS(S)-45/39005, da the 10th November 1945 :—

after the word "gur" wherever it occurs following words shall be inserted, namely :—

"and shakkar"

No. 6879-CS (G)-45/40412—In exercise of powers conferred by sub-rule (2) of rule 81 of Defence of India Rules, the Governor of the Pun is pleased to direct that no person shall hire or for hire any sugar cane crusher for a hire charge excess of the maximum hire charges per season sp fied below :—

Type and size of sugar-cane crusher		*Maximum hire charges season* Rs.
Nahan Sultan I big	..	50
Nahan Nawab II Medium	..	45
Others III Smaller	..	40

2. This Order shall come into force at once.

3. With reference to rule 119 of the Defence India Rules, this Order shall be given publicity publication in the *Punjab Gazette*, by the issue o press note, by display on notice boards at the Dep Commissioner's office, the District Board Office and Tahsil offices. The Deputy Commissioner may publish this order through the Tahsil Agency and such other means as he may consider suitable.

F. B. WACE

Secretary to Government, Punjab

Civil Supplies Departme

EXTRAORDINARY ISSUE

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LAHORE, MONDAY, NOVEMBER 26, 1945

LOCAL GOVERNMENT DEPARTMENT

Committees

The 26th November 1945

No. 1953-C-45/30942—In exercise of the powers conferred by subsection (3) of section 238 of the Punjab Municipal Act, 1911, the Governor of the Punjab is pleased to declare that the Municipal Committee of Sialkot shall be reconstituted with effect from the date of the publication in the Gazette of the results of the next general election to this Committee.

No. 1953-C-45/30943—In supersession of Punjab Government notification No. 24279, dated the 24th October 1923 and in exercise of the powers conferred by sections 11 and 12 of the Punjab Municipal Act, 1911, the Governor of the Punjab is pleased to fix, with effect from the date of publication of the results of the next general elections the number of members of the Municipal Committee of Sialkot to be reconstituted under Punjab Government notification No. 1953-C-45/30942, dated the 26th November 1945, at thirty of whom twenty-three shall be elected and seven appointed.

No. 1953-C-45/30944—With reference to Punjab Government notification No. 1841-C-44/63457, dated the 14th August 1944, and in exercise of the powers conferred by section 240 of the Punjab Municipal Act, 1911, the Governor of the Punjab is pleased to make the following amendment to the rules published with Punjab Government notification No. 24280, dated the 24th October 1923, as subsequently amended by Punjab Government notification No. 562, dated the 7th January 1924, for the Municipality of Sialkot, for purposes of the next and the following general elections :—

AMENDMENT

For the existing rule 1, the following rule shall be substituted, namely :—

"1. For the purpose of the election of members to the Sialkot Municipal Committee, the Municipality of Sialkot shall be divided into 23 wards ; the boundaries of which are described in the schedule appended to these rules ".

2. For the existing schedule (showing boundaries of wards) the following schedule shall be substituted :—

SCHEDULE

BOUNDARIES

Ward No. 1

North—From boundary pillar No. 24 situated on Kuluwal Road near Bhed Bridge on the same road along the municipal boundary up to boundary pillar No. 12.

East—From boundary pillar No. 12 towards south in a straight line along the western side of wall of Pt. Beli Ram situated in Khasra No. 64 along the western side of Tomb situated in Khasra No. 514 and passing straight through the Railway premises up to the junction of Station Road and Chah Jattan Road.

South—From the junction of Station Road and Chah Jattan Road towards south-west along the centre line of Station Road up to Chawk Tibba Sahdan and thence towards south along the centre line of Kanak Mandi Road up to its junction with Charan Dass Road and thence towards west along the centre line of Charan Dass Road up to its junction with Abbott Road and thence towards north along the centre line of Abbott Road up to level crossing on this road and thence towards south-west along the Railway line up to Kuluwal Road level crossing.

West—Thence towards north-west running along the centre line of Kuluwal Road up to boundary pillar No. 24 near Bhed Bridge.

Ward No. 2

North—From the level crossing on Kuluwal Road towards north-east along the Railway line up to the centre line of Abbott Road, and thence towards south along the centre line of Abbott Road up to its junction with Charan Dass Road, thence towards east along the centre line of Charan Dass Road up to its junction with Kanak Mandi Road.

East—Thence towards south along the centre line of Kanak Mandi Road up to its junction with Green Wood Street.

South—Thence towards west along the centre line of Green Wood Street up to its junction with Kucha Ghafur and then towards south along the centre line of Kucha Ghafur up to its junction with Tahsil Bazar (south-east corner of Civil Hospital) then towards west along the centre line of Tahsil Bazar up to its junction with Kuluwal Road.

West—Thence towards north-west along the centre line of Kuluwal Road up to the Railway crossing on this road.

Ward No. 3

North-East—From boundary pillar No. 24 towards south-east along the centre line of Kuluwal Road and then crossing the Railway line up to its junction with Ugoki Road and Tahsil Bazar.

South—Thence towards south-west along the centre line of Ugoki Road up to Municipal boundary pillar No. 28.

West—Thence along the western municipal boundary towards north *via* boundary pillars Nos. 27, 26 and 25 in a straight line up to boundary pillar No. 24.

Ward No. 4

North—From boundary pillar No. 28 on Ugoki Road towards north-east, along the centre line of this road up to its junction with Tahsil Bazar and then towads east up to its junction with Kucha Ghafur ; then towards north along the centre line of Kucha Ghafur up to the point where it meets Kucha Qadir Bux ; then towards east along the centre line of this kucha up to its centre opposite the north-east corner of the Masjid.

East-South—Thence southwards along the centre line of Maulvi Mohammad Ibrahim Street up to its junction with the Tahsil Bazar ; then towards west

along the centre line of the Tahsil Bazar up to its junction with Hospital Road, then towards south-east along the centre line of Hospital Road up to its junction with Church and Idgah Roads then towards south-west along the centre line of Idgah Road up to its junction with kacha path running along north-east side of Munshi Ram-Gian Chand Rice Mills, thence towards south-east along the centre line of this path up to its junction with Hajipura-Daska Road, thence towards south-west along the centre line of this road up to boundary pillar No. 31.

South-west—Thence towards west along the municipal limts *via* boundary pillar No. 30; thence towards north, *via* boundary pillar No. 29, to boundary pillar No. 28.

Ward No. 5

North—From junction of Hospital Road and Church Road towards east up to its junction with Kanak Mandi Road.

East—Thence towards south-east along the centre line of Imam Sahib Road up to its junction with Anar Din Mill Street ; thence along the centre line of this street cutting the Banda Hajipura up to the point on the western curve of Aik Nalah at a distance of 900 feet towards west from boundary pillar No. 33, thence towards south along the western curve of Aik Nalah along municipal limits, *via* boundary pillars Nos. 32 and 31/3, right on to boundary pillar No. 31/2.

South—Thence towards north-west along the municipal boundary up to boundary pillar No. 31/1.

West—Thence along the centre line of Daska-Hajipura Road up to its junction with kacha path on the north-east corner of Munshi Ram-Gian Chand Rice Mills, thence along the centre line of this path to its junction with Idgah Road ; then north-eastwards along the centre line of this road up to its junction with hospital Road.

Ward No. 6

North—From south-west corner of Raj Mill running along the centre line of Green Wood Street up to its junction with Kanak Mandi Road.

East—Thence towards south along centre line of Kanak Mandi Road up to its junction with Church Road.

South—Thence towards west along the centre line of Church Road up to its junction with Hospital Road.

West—Thence towards north-west along the centre line of Hospital Road up to its junction with Tahsil Bazar ; thence towards east along the centre line of Tahsil Bazar up to its junction with Maulvi Muhammad Ibrahim Street ; thence towards north along the centre line of this street up to its junction with Kucha Qadir Bux ; thence towards west along the centre line of this kucha up to its junction with Kucha Ghafur ; thence towards north along the centre line of this kucha up to its junction with Green Wood Street.

Ward No. 7

North—From the junction of Kanak Mandi Road and Bazar Jandran towards east along the centre line of Bazar Jandran and Kashmiri Bazar up to its junction with Kucha Ludhar.

East—Thence towards south along the centre line of Kucha Ludhar and crossing Imam Sahib Road up to boundary pillar No. 33.

South—Thence towards west along the northern curve of Aik Nalah up to a point at a distance of 900 feet from boundary pillar No. 33.

West—Thence towards north crossing Bandah Hajipura and following the centre line of Anar Din Mill Street to its junction with Imam Sahib Roa[d] thence north-westwards along the centre line of Ima[m] Sahib Road up to its junction with Kanak Mandi a[nd] Church Roads ; thence towards north-east along t[he] centre line of Kanak Mandi Road up to its juncti[on] with Bazar Jandran.

Ward No 8.

North—From the junction of Bazar Kalan a[nd] Kanak Mandi Road towards east along the centre l[ine] of Bazar Kalan up to its junction with the str[eet] (running on the western side of Khazan Niwa[s]) thence towards south passing through the centre l[ine] of this street up to its junction with the street o[n] northern side of Jain Pasra and then along t[he] centre line of this street up to its junction with Ba[zar] Budi.

East—From north-east corner of Jain Pasra [to]wards south-west along the centre line of Bazar B[udi] up to its junction with Bazars Jandran and Kashm[iri] (Chowk Imam Sahib).

South—From Chowk Imam Sahib towards w[est] running along the centre line of Bazar Jandran up [to] its junction with Kanak Mandi Road.

West—Thence towards north along the centre l[ine] of Kanak Mandi Road up to its junction with Ba[zar] Kalan.

Ward No 9.

North—From the junction of the street running [on] the western side of Khazan Niwas and Bazar Ka[lan] towards east along the centre line of Bazar Kalan [up] to its junction with Kucha Zargaran.

East—Thence towards south along the centre l[ine] of Kucha Zargaran and Kucha Masjid Kabutran [up] to its junction with Kashmiri Bazar.

South—Thence towards west along the centre [line] of Kashmiri Bazar up to its junction with Bazar B[udi] and thence towards north-east along the centre lin[e of] Bazar Budi up to the north-east corner of Jain Pas[ra] thence towards west along the centre line of the st[reet] north of Jain Pasra up to its junction with the str[eet] west of Khazan Niwas.

West—Thence towards north along the centre [line] of street west of Khazan Niwas up to its junct[ion] with Bazar Kalan.

Ward No. 10

North—From the junction of Bazar Kalan [and] Kucha Zargaran towards east along the centre lin[e of] Bazar Kalan up to its junction with Bazar Ch[uri]garan and Bazar Khatikan.

East—Thence towards south-east along [the] centre line of Bazar Churigaran up to Chawk A[...] Pasrurian.

South—Thence towards west along the centre [line] of Bazar Kashmiri up to its junction with Ku[cha] Ludhar and Kucha Masjid Kabutran.

West—From the junction of Kashmiri Bazar [and] Kucha Masjid Kabutran towards north along [the] centre line of Kucha Masjid Kabutran and K[ucha] Zargaran up to its junction with Bazar Kalan.

Ward No. 11

North—From the junction of Bazar Khatikan [and] Bazar Churigaran with Bazar Kalan towards [...] along the centre line of Bazar Kalan up to C[howk] Chohatra.

South and East—From Chowk Chohatra to[wards] south-west passing through the central line of [...] Mandir Haqiqat Rai up to its junction wi[th] lane running east-west, and then toward[s] [...] along the centre line of this lane up to its ju[nction] with Hakam Rai Street ; thence towards south [...] the centre line of this street up to its junctio[n]

Kucha Budah Singh; thence towards south-west along the centre line of this Kucha up to Chauk Sunehri Masjid.

West—Thence towards north along the centre line of Bazar Churigaran up to its junction with Bazar Kalan and Bazar Khatikan.

Ward No. 12

North—From junction of Kucha Ludhar and Bazar Kashmiri towards east along the centre line of Bazar Kashmiri up to Chauk Adda Pasrurian.

East—From Chauk Adda Pasrurian towards south along the centre line of Bazar Tibba Kakezian up to its junction with Kucha Masjid Khangah Mast Shah.

South—Thence towards west along the centre line of Kucha Masjid Khangah Mast Shah up to its junction with Kucha Ludhar.

West—Thence towards north along the centre line of Kucha Ludhar up to its junction with Bazar Kashmiri.

Ward No. 13

North—From the junction of Kucha Ludhar and Kucha Masjid Khangah Mast Shah toward east along the centre line of Kucha Masjid Khangah Mast Shah up to its junction with Bazar Tibba Kakezian.

East—Thence towards south along the centre line of Bazar Tibba Kakezian *via* Aik Bridge and centre line of Emnabad Road up to its junction with municipal boundary.

South—Thence towards west along the municipal limits up to boundary pillar No. 36.

West—Thence towards north-west *via* boundary pillars Nos. 35, 34 and 33 then towards north passing through Iman Sahib Road and the centre line of Kucha Ludhar up to it junction with Kucha Masjid Khangah Mast Shah.

Ward No. 14

North—From Chauk Adda Pasrurian towards east along the centre line of Government Girls School Road up to Chauk Bagh Mehta; thence again towards east along the centre line of Bagh Mehta Street up to its junction with Old Aik Nalah.

East—Thence towards south along the centre line of Old Aik Nalah up to its junction with Aik Nalah; thence towards south-west along the centre line of Aik Nalah up to Aik Bridge; thence towards south-east following the centre line of Zaffarwal Road up to municipal boundary and then running along municipal boundary *via* boundary pillars Nos. 42, 41, 40, 39 and 38 up to boundary pillar No. 37 on Pasrur Road.

South—Thence towards west along municipal boundary upto its junction with Emnabad Road.

West—Thence towards north along the centre line of Emnabad Road and *via* Aik Bridge along the centre line of Bazar Tibba Kakezian upto Chauk Adda Pasrurian.

Ward No. 15

North—From Aik Bridge towards north-east along the centre line of Aik Nalah upto boundary pillar No. 46.

East—Thence towards south *via* boundary pillar No. 45 to boundary pillar No. 44; thence towards east to boundary pillar No. 43; thence towards south-west up to its junction with Zaffarwal Road.

South-West—Thence towards west running along the centre line of Zaffarwal Road up to Aik Bridge.

Ward No. 16

North—From the junction of Circular and Rangpura Roads towards east along the centre line of Rangpura Road up to its junction with Kucha Jollayan; thence towards south along the centre line of this Kucha (Jollayan) up to its junction with Bajra Road then along the centre line of Bajra Road towards south-east up to its junction with Aik Nallah and municipal boundary.

South-East—Thence towards south-west along the municipal limits up to the boundary pillar No. 46 and then following the centre line of Aik Nalah towards west up to its junction with Old Aik Nalah.

West—Thence towards north along the centre of Old Aik Nalah up to its junction with Bagh Mehta Street then towards west along the centre of Bagh Mehta Street up to its junction with Circular Road and then towards north along the centre line of Circular Road up to its junction with Rangpura Road.

Ward No. 17

North—From Chauk Chohatra towards north-east along centre line of Bazar Sheikh Sodagar upto its junction with Circular Road.

East—Thence towards south along the centre line of Circular Road up to Chauk Bagh Mehta.

South—Thence towards west along the centre line of Government Girls School Road upto Chauk Adda Pasrurian.

West—Thence towards north along the centre line of Bazar Churigaran up to Chauk Sunehri Masjid then towards north-east along the centre line of Kucha Budah Singh up to its junction with Hakam Rai Street then towards east along the centre line of this street upto its junction with Haqiqat Rai Street north east then along the centre line of this street upto Chauk Chohatra.

Ward No. 18

North—From boundary pillar No. 49 to boundary pillar No. 48 north of Old Aik Nalah.

East—From boundary pillar No. 48 towards south to boundary pillar No. 47.

South—From boundary pillar 47 towards south-west along the municipal limits up to its junction with Bajra Road; thence towards nort-west along the centre line of Bajra Road upto its junction with Kucha Jollayan then towards north along the centre line of this Kucha up to its junction with Rangpura Road; thence towards west along the centre line of Rangpura Road up to its junction with Old Aik Nalah.

West—Thence towards north-east along the centre line of Old Aik Nalah and then up to boundary pillar No. 49 joining the municipal boundary between pillars Nos. 48 & 49 at right angle.

Ward No. 19

North—From Chauk Beriwala towards east along the centre line of Mori Gate Road *via* Chauk Mori Darwaza up to its junction with Circular Road.

East—Thence towards south along the centre line of Circular Road upto its junction with Bazar Sheikh Sodagar.

South—Thence towards south-west along the centre line of Bazar Sheikh Sodagar up to its junction with Bazar Loharan.

West—Thence towards north along the centre line of Bazar Loharan up to Chouk Beriwala.

Ward No. 20

North—From Chauk Memorial Hospital Road towards east along the centre line of Memorial Hospital Road *via* Adda Shahbaz Khan up to its junction with Chauk Beriwala.

East—Thence towards south along the centre line of Bazar Loharan up to its junction with Bazar Kalan.

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The Punjab Gazette

EXTRAORDINARY ISSUE

REGISTERED No. L. 364

The Punjab Gazette

Published by Authority

LAHORE, FRIDAY, NOVEMBER 30, 1945

LEGISLATIVE DEPARTMENT

Lahore, the 30th November 1945

PUNJAB ORDINANCE No. 1 OF 1945

An Ordinance to extend the validity of the Punjab Criminal Law (Amendment) Act, 1935.

Punjab Act II of 1935

WHEREAS circumstances exist which render it necessary to take immediate action for the purpose of extending the period of validity of the Punjab Criminal Law (Amendment) Act, 1935 ;

Punjab Act II of 1935.

NOW THEREFORE in exercise of the powers conferred by section 88 of the Government of India Act, 1935, the Governor of the Punjab is pleased to make and promulgate the following Ordinance :—

1. (1) this Ordinance may be called the Punjab Criminal Law (Amendment) Ordinance, 1945.

(2) It shall come into force at once.

2. For sub-section (3) of section 1 of the Punjab Criminal Law (Amendment) Act, 1935, the following shall be substituted, namely :—

Punjab Act II of 1935.

"(3) It shall remain in force till the 30th April, 1946."

B. J. GLANCY
Governor of the Punjab

A. R. CORNELIUS
Secretary to Government, Punjab
Legislative Department

Price : Re. 0-2-0

44 PLA—1094—30-11-45—SGPP Lahore.

... of the Punjab Legislative Assembly Electoral Rules, 1936, the Governor of the Punjab is pleased to call upon and hereby calls upon all the constituencies of the Punjab Legislative Assembly to elect members in accordance with the provisions of the aforesaid Act, and of the Fifth and Sixth Schedules thereto, and of the Government of India (Provincial Legislative Assemblies) Order, 1936, and of the Government of India (Scheduled Castes) Order, 1936, and of the Government of India (Provincial Elections) (Corrupt Practices and Election Petitions) Order, 1936, and of the Punjab Legislative Assembly Electoral Rules, 1936, on or before the 25th February 1946.

... of the Punjab is pleased to appoint and hereby appoints the following dates for elections to the Punjab Legislative Assembly: —

(a) the 12th December 1945, for the nomination of candidates,

(b) the 15th December 1945, for the scrutiny of nominations,

(c) the 1st to the 15th February 1946, on which a poll shall, if necessary, be taken.

A. A. MACDONALD
Elections Commissioner, Punjab, and
Additional Secretary to Government, Punjab
Home Department

Price : Re. 0-2-0

99 EC—1094—3-12-45—SGPP Lahore.

... occurred in the Council of State by reason of the death of the Honourable Rai Bahadur Lala Ramsaran Das, a Member elected to the said Council by the Punjab (Non-Muhammadan) Constituency, the Governor-General is pleased, in pursuance of the provisions of sub-rule (1) of rule 26 of the Council of State Electoral Rules, to call upon the Punjab (Non-Muhammadan) Constituency to elect, in accordance with the said

(b) The 19th of December 1945, for the scrutiny of nominations.

A. A. MACDONALD
Elections Commissioner, Punjab and
Additional Secretary to Government, Punjab
Home Department.

Price : Re. 0-2-0

30 EC—1094—8-12-45—SGPP Lahore.

EXTRAORDINARY ISSUE

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LAHORE, SATURDAY, DECEMBER 1, 1945

LOCAL GOVERNMENT DEPARTMENT

Corporation

The 1st December 1945

No. 4251-Cr-45/31386—In exercise of the powers conferred by section 401 of the City of Lahore Corporation Act, 1941, the Governor of the Punjab is pleased to make the following amendment to the rules published with the Punjab Government notification No. 3973-Cr-45/30607, dated the 21st November 1945 :—

AMENDMENT

After rule VII·5, the following rule shall be added, namely :—

VII·5-A—No claim or objection shall be entertained unless court-fee stamps of the value of twelve annas have been affixed to it.

G. MUEEN-UD-DIN

Secretary to Government Punjab
Medical and Local Government Departments

1916 CS—1094—1-12-45—SGPP Lahore.

LAHORE, MONDAY, DECEMBER 3, 1945

HOME DEPARTMENT

ELECTIONS

The 3rd December 1945

No. 639-PR—In pursuance of the provisions of Rule 3 of Chapter I of Part C of the Punjab Legislative Assembly Electoral Rules, 1936, the Governor of the Punjab is pleased to call upon and hereby calls upon all the constituencies of the Punjab Legislative Assembly to elect members in accordance with the provisions of the aforesaid Act, and of the Fifth and Sixth Schedules thereto, and of the Government of India (Provincial Legislative Assemblies) Order, 1936, and of the Government of India (Scheduled Castes) Order, 1936, and of the Government of India (Provincial Elections) (Corrupt Practices and Election Petitions) Order, 1936, and of the Punjab Legislative Assembly Electoral Rules, 1936, on or before the 25th February 1946.

No. 640-PR—In pursuance of the provisions of rule 2 of Chapter III of Part C of the Punjab Legislative Assembly Electoral Rules, 1936, and with reference to the Punjab Government, Home Department, Elections notification No. 639, dated 3rd December 1945, the Governor of the Punjab is pleased to appoint and hereby appoints the following dates for elections to the Punjab Legislative Assembly: —

(a) the 12th December 1945, for the nomination of candidates,

(b) the 15th December 1945, for the scrutiny of nominations,

(c) the 1st to the 15th February 1946, on which a poll shall, if necessary, be taken.

A. A. MACDONALD

Elections Commissioner, Punjab, and
Additional Secretary to Government, Punjab
Home Department

99 EC—1094—3-12-45—SGPP Lahore.

occurred in the Council of State by reason of the death of the Honourable Rai Bahadur Lala Ramsaran Das, a Member elected to the said Council by the Punjab (Non-Muhammadan) Constituency, the Governor-General is pleased, in pursuance of the provisions of sub-rule (1) of rule 26 of the Council of State Electoral Rules, to call upon the Punjab (Non-Muhammadan) Constituency to elect, in accordance with the said

(b) The 19th of December 1945, for the scrutiny of nominations.

A. A. MACDONALD

Elections Commissioner, Punjab and
Additional Secretary to Government, Punjab
Home Department.

30 EC—1094—8-12-45—SGPP Lahore.

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LAHORE, FRIDAY, DECEMBER 7, 1945

HOME DEPARTMENT

GAZETTE

NOTIFICATION

The 7th December 1945

No. 8363-G-45/48803—*Corrigendum*—In the schedule subjoined to Punjab Government notification No. 7076-G-44/79271, dated the 16th October 1944, printed at page 578 of Part I of the *Punjab Gazette*, dated the 20th October 1944, for the existing entry—

"Christmas holidays ..	24th, 25th, 26th and 27th December	Monday, Tuesday, Wednesday and Thursday.	4"

the following shall be substituted :—

"Christmas holidays ..	24th, 25th, 26th, 27th 28th, 29th and 31st December	Monday, Tuesday, Wednesday, Thursday, Friday, Saturday and Monday.	7"

H. D. BHANOT

Chief Secretary to Government, Punjab

LOCAL GOVERNMENT DEPARTMENT

COMMITTEES

The 7th December 1945

No. 3893-C-45/31731—The following draft amendment which the Governor of the Punjab proposes to make, in exercise of the powers conferred by section 240 of the Punjab Municipal Act, 1911, to the Municipal Election Rules, 1930, is published for the information of persons likely to be affected thereby. The draft will be taken into consideration on the 11th December 1945, together with any objections or suggestions which may be received in respect thereto by that date :—

DRAFT AMENDMENT

For the words " six weeks " occurring in line 7 of rule 3 the words " one week " shall be substituted.

G. MUEEN-UD-DIN

Secretary to Government Punjab

Medical and Local Government Departments

The Punjab Gazette

Published by Authority

LAHORE, SATURDAY, DECEMBER 8, 1945

HOME DEPARTMENT

ELECTIONS

The 8th December 1945

No. 481—The following is republished for general information :—

GOVERNMENT OF INDIA

LEGISLATIVE DEPARTMENT

NOTIFICATION

New Delhi, the 8th December 1945

No. F-15-IV/45-C. & G.—A vacancy having occurred in the Council of State by reason of the death of the Honourable Rai Bahadur Lala Ramsaran Das, a Member elected to the said Council by the Punjab (Non-Muhammadan) Constituency, the Governor-General is pleased, in pursuance of the provisions of sub-rule (1) of rule 26 of the Council of State Electoral Rules, to call upon the Punjab (Non-Muhammadan) Constituency to elect, in accordance with the said Rules, a person for the purpose of filling the said vacancy on or before the 25th January 1946.

G. H. SPENCE

Secretary to Government of India

The 8th December 1945

No. 482—In pursuance of sub-rule (2) of rule 11 of the Council of State Electoral Rules and with reference to the notification of the Government of India, Legislative Department, No. F-15-IV/45-C.& G., dated the 8th December 1945, the Provincial Government is pleased to appoint the following dates for the Punjab (Non-Muhammadan) Constituency bye-election of the Council of State :—

(a) The 18th of December 1945, for the nomination of candidates ;

(b) The 19th of December 1945, for the scrutiny of nominations.

A. A. MACDONALD

Elections Commissioner, Punjab and

Additional Secretary to Government, Punjab

Home Department.

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LAHORE, TUESDAY, DECEMBER 11, 1945

LOCAL GOVERNMENT DEPARTMENT

Committees

The 11th December 1945

No. 3964-C-45/32013—With reference to Punjab overnment notification No. 3893-C-45/31731, dated he 7th December 1945, and in exercise of the powers onferred by section 240 of the Punjab Municipal ct, 1911, the Governor of the Punjab is pleased to ake the following amendment to the Municipal lection Rules, 1930 :—

AMENDMENT

For the words "six weeks" occurring in line 7 of

HOME DEPARTMENT

ELECTIONS

The 11th December 1945

No. 750-PR—*Corrigendum*—In item (b) of the Punjab Government, Home Department, Elections notification No. 640-PR, dated the 3rd December 1945, for "the 15th December 1945", read "the 18th December 1945".

A. A. MACDONALD

REGISTERED No. L. 864

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LAHORE, SATURDAY, DECEMBER 8, 1945

HOME DEPARTMENT

ELECTIONS

The 8th December 1945

No. 712-P.R.—In exercise of the powers conferred y sub-paragraphs (2) and (3) of paragraph 17 of Part I of the Government of India (Provincial Legislative ssemblies) Order, 1936, the Governor of the Punjab pleased—

(a) to certify, and hereby certifies, that the underentioned trade unions shall also be deemed to be ecognised trade unions for the purposes of the aforeaid Order :—

(1) The New Egerton Woollen Mills Workers nion, Dhariwal ;

(2) The Salt Miners Labour Association, Khewra ;

(3) The Amritsar Labour Federation, Amritsar ;

(4) The Workers Union of Lyallpur Cotton Mills, yallpur ;

(5) The Federated Union of N.-W. R. Workers, hore ;

(6) The Government of India Press Workers nion, Simla ;

(7) The Textile Workers Union, Okara ;

(8) Press Workers Union, Lahore ;

(9) The Government Central Workshop Labour Union, Amritsar ;

(10) Shoe Makers Union, Lahore ;

(11) The Textile Workers Union, Amritsar ;

(12) United Union of N.-W.R. Workers, Lahore ;

(13) All-India Railway Mechanical Workers Federal Union, Lahore ; and

(b) to revoke the certificates granted under the aforesaid paragraph 17, and published in Punjab Government, Home Department Reforms notification No. 1242, dated the 4th November 1936, in respect of the undermentioned trade-unions, namely :—

(1) The Punjab Carpet Factories' Workers' Union, Amritsar ; and

(2) The Punjab Government, Printing Press Workers' Union, Lahore.

A. A. MACDONALD

Elections Commissioner, Punjab, and
Additional Secretary to Government, Punjab
Home Department

Price : Re. 0-2-0

104 EC—1094—8-12-45—SGPP Lahore.

EXTRAORDINARY ISSUE

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LAHORE, FRIDAY, DECEMBER 14, 1945

DEPARTMENT OF CIVIL SUPPLIES

(FOODGRAINS)

NOTIFICATION

The 14th December 1945

No. 12527-CS(FG)-45/42991—In exercise of the powers conferred by Rule 81 of the Defence of India Rules, the Governor of the Punjab is pleased to make the following Order :—

1. (a) This Order may be called the Punjab Hoarding of Foodgrains Prevention Order, 1945.

(b) It extends to the whole of the Punjab.

(c) It shall come into force at once.

2. In this Order :—

(a) "Licensee" means any person who holds a licence under the Punjab Foodgrains Control Order, 1944.

(b) "Return" means a return in Form C as set forth in the Second Schedule to the Punjab Foodgrains Control Order, 1944.

3. Except with the permission in writing of the Director of Civil Supplies or the Director of Foo Purchases, Punjab, or any gazetted officer authorize by them no licensee shall have in his possession at any one time stocks of any of the foodgrains specified in the schedule to this Order :—

(a) exceeding 125 maunds of each foodgrain, if no stocks of such foodgrains had been shown in any of the returns submitted by him from October 1944 to April 1945 (both inclusive) ;

(b) Subject to the limit prescribed in sub-clause (c) exceeding the largest amount of any such foodgrain shown in any one of the monthly returns submitted by him from October 1944, to April 1945 (both inclusive) ;

(c) in any case exceeding 2,500 maunds of any such foodgrain.

Published by Authority

LAHORE, MONDAY, DECEMBER 17, 1945

HOME DEPARTMENT

GAZETTE

NOTIFICATION

The 14th December 1945

No. 8398-G-45/49694—In supersession of Punjab Government notification No. 7772-G-45/45906, dated 14th November 1945, it is hereby notified that the holidays enumerated in the annexed schedule as holidays to be observed in public offices under the Punjab Government during the year 1946 shall further be public holidays within the meaning of section 25 of the Negotiable Instruments Act, 1881.

2. These holidays should be given to all Government servants, subject to the condition that it should be open to the head of an office to stop a holiday notified under the Act in the case of any individual guilty of idleness or inattention to duty, unless the day in question is deemed specially sacred by the members of the religion which the offender professes.

3. In addition to the holidays specified in the schedule all Government offices will be closed on the following days :—

Saturday and Monday, the 28th and 30th December .. For Christmas.

4. Local holidays for great festivals or fairs peculiar to particular places may be granted at the discretion of heads of offices provided always that there are no arrears of work. The maximum number of such holidays that may be given by district officers is seven. This number should not be exceeded, and district officers should themselves fix each year the local holidays to be observed in their districts up to or within the prescribed maximum of seven. This may be done without previous reference to the Commissioner of the division, but a list of holidays fixed should be sent to him for information. Heads of offices may also, subject to the condition that there are no arrears of work, permit the last Saturday of every month to be observed as a holiday in the English and Vernacular offices. It should not, however, ordinarily be granted in the cold weather, i.e., October to March inclusive ; and treasuries will not close on days on which the civil courts remain open. All establishment should be allowed, subject to the condition laid down in the case of public holidays under the Negotiable Instruments Act, 1881, to take full advantage of holidays.

5. Hola Mohalla is usually observed as a local holiday in the districts Ambala, Ludhiana, Jullundur, Hoshiarpur, Ferozepore, Lahore, Amritsar,

4. A licensee holding stocks in excess of the limit prescribed in clause 3 shall dispose of the excess stocks within a fortnight from the date of the enforcement of this order.

5. This Order shall not apply to the stocks of Maize possessed by any person for the purpose of manufacturing starch therefrom in accordance with the terms of the license granted to him under the Starch Control Order, 1943.

6. If any person contravenes the provisions of clause 3 or clause 4 of this Order, then without prejudice to any other punishment to which he may be liable, any court trying the offence shall order that the stock or quantity of foodgrains, together with the packages and coverings thereof, in respect of which the court is satisfied that the provisions of this order have been contravened, shall be forfeited to His Majesty, unless for reasons to be recorded in writing the court is of opinion that the direction should not be made in respect of the whole, or as the case, may be, a part of the foodgrain.

7. For the purposes of Rule 119 of the [illegible] of India Rules, this Order shall be given [illegible] by—

(a) publication in the *Punjab Gazette*;

(b) publication in the following new[spapers] viz The *Tribune*, Lahore, The *Civil and* [illegible] *Gazette*, Lahore, '*Ajit*', Lahore, '*Shah Baz*', [illegible] '*Milap*' and '*Vir Bharat*', Lahore, and

(c) affixation on the notice board[s] [illegible] courts of all Districts Magistrates, in the Punj[ab].

SCHEDULE

Maize.

Bajra.

F. B. WACE

Secretary to Government, P[unjab]

Civil Supplies Department

2063 CS—1110—14-12-45—SGPP Lahore.

DINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, SATURDAY, DECEMBER 15, 1945

CAL GOVERNMENT DEPARTMENT

CORPORATION

The 15th December 1945

461-Cr-45/32344—In exercise of the powers by section 401 of the City of Lahore Cor- Act, 1941, the Governor of the Punjab is to make the following amendments to the blished with the Punjab Government notifica- 3973-Cr-45/30607, dated the 21st November

AMENDMENTS

For sub-rule (2) of rule VIII·22 the following e substituted :—

) Against each name in the list to be posted the provisions of sub-rule (1) shall be placed a number of black dots which shall be different in the case of the name of each candidate for election in the same constituency, and at the foot of the list it shall be notified that the same number of dots will appear against the name of each candidate on the ballot papers as appear against his name in the list.

2. For sub-rule (1) of rule IX·11 the following shall be substituted :—

IX·11 (1) Voting shall be by ballot and every person wishing to record his vote shall do so in person and not by proxy, by means of a ballot paper in Form VI appended to these rules on which against the name of each candidate shall be shown the same number of dots as were shown against his name in the list of valid nominations posted under the provisions of rule VIII·22.

Gazette

Published by Authority

LAHORE, MONDAY, DECEMBER 17, 1945

HOME DEPARTMENT

GAZETTE

NOTIFICATION

The 14th December 1945

No. 8398-G-45/49694—In supersession of Punjab ernment notification No. 7772-G-45/45906, dated November 1945, it is hereby notified that the days enumerated in the annexed schedule as days to be observed in public offices under the jab Government during the year 1946 shall her be public holidays within the meaning of ion 25 of the Negotiable Instruments Act, 1881.

2. These holidays should be given to all Govern- t servants, subject to the condition that it should pen to the head of an office to stop a holiday fied under the Act in the case of any individual ty of idleness or inattention to duty, unless the in question is deemed specially sacred by the bers of the religion which the offender professes.

3. In addition to the holidays specified in the edule all Government offices will be closed on the owing days :—

Saturday and Monday, the 28th and 30th December	..	For Christ- mas.

4. Local holidays for great festivals or fairs peculiar to particular places may be granted at the discretion of heads of offices provided always that there are no arrears of work. The maximum number of such holidays that may be given by district officers is seven. This number should not be exceeded, and district officers should themselves fix each year the local holidays to be observed in their districts up to or within the prescribed maximum of seven. This may be done without previous reference to the Commissioner of the division, but a list of holi- days fixed should be sent to him for information. Heads of offices may also, subject to the condition that there are no arrears of work, permit the last Saturday of every month to be observed as a holi- day in the English and Vernacular offices. It should not, however, ordinarily be granted in the cold weather, i.e., October to March inclusive ; and treasu- ries will not close on days on which the civil courts remain open. All establishment should be al- lowed, subject to the condition laid down in the case of public holidays under the Negotiable Instruments Act, 1881, to take full advantage of holidays.

5. Hola Mohalla is usually observed as a local holiday in the districts Ambala, Ludhiana, Jullun- dur, Hoshiarpur, Ferozepore, Lahore, Amritsar,

For Form VI, the following form shall be substituted :—

FORM VI

(Rule IX-II)

Front of Ballot Paper

Counterfoil.

Serial No.

Constituency ________________

Name and number of polling station ________________

Number of elector on the register of electors ________________

Elector's signature or thumb-impression.

Outerfoil.

Front

Cross (×) for candidate to whom vote is recorded.

Banwari Lal	•	
Din Dayal	• •	
Harbans Rai	• • •	
Ram Chand	• • • •	
Uttam Chand	• • • • •	

Note—The vote will be spoilt if a cross (×) is placed against the name of more than one candidate.

Back of Ballot Paper

Sheikhupura, Gurdaspur, Sialkot Gujranwala, Lyallpur Montgomery and Rawalpindi. In 1946 Hola Mohalla, falls on Monday, the 18th March.

6. This notification does not apply to holidays to be observed by the High Court and the Civil courts subordinate thereto, or to Government servants in educational institutions, which are governed by special instructions issued by the Punjab Government in the Education Department or (in the case of industrial schools and institutions) in the Depertment of Industries and Labour.

SCHEDULE

List of holidays for public offices during the year 1946

Names of holidays	Date on which they fall	Day or days of the week	Number of holidays.
General Holidays			
All Sundays ..	..		52
Proclam tion Day	1st January ..	Tuesday ..	1
Bank Holiday ..	30th June ..	Sunday ..	1
King Emperor's birthday.	13th June ..	Thursday ..	1
Christian Holidays			
Easter holidays ..	19th and 20th April.	Friday and Saturday.	2
Christmas holidays	24th, 25th, 26th, 27th and 31st December.	Tuesday, Wednesday, Thursday Friday and Tuesday.	5
Hindu Holidays			
Basant Panchmi..	6th February ..	Wednesday ..	
Holi ..	17th March ..	Sunday ..	
Baisakhi ..	13th April ..	Saturday ..	
Janam Ashtmi ..	20th August ..	Tuesday ..	
*Dusehra ..	3rd to 5th October	Thursday, Friday and Saturday.	
Diwali ..	24th October ..	Thursday ..	
Muslim Holidays			
Muharram ..	3rd, 4th and 5th December.	Tuesday, Wednesday and Thursday.	
Id-ul-Milad ..	15th February ..	Friday ..	
Shab-i-Brat ..	14th July ..	Sunday ..	
Id-ul-Fitr ..	29th August ..	Thursday ..	
Id-ul-Zuha ..	5th November ..	Tuesday ..	
Sikh Holidays			
Guru Gobind Singh's birthday.	10th January ..	Thursday ..	
Guru Nanak's birthday.	9th November ..	Saturday ..	
Guru Gobind Singh's birthday.	30th December	Monday ..	

*In the Jhang district the Dusehra holidays will be obs[erved]... days after the above mentioned days.

H. D. BHANOT

Chief Secretary to Government, P[unjab]

2065 CS—1095—17-12-45—SGPP Lahore

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, THURSDAY, DECEMBER 20, 1945

LOCAL GOVERNMENT DEPARTMENT

Corporation

The 19th December 1945

No. 4516-Cr-45/32530—In exercise of the powers conferred by section 401 of the City of Lahore Corporation Act, 1941, the Governor of the Punjab is pleased to make the following amendment to the rules published with the Punjab Government notification No. 3973-Cr-45/30607, dated the 21st November 1945:—

AMENDMENT

For sub-rule (3) of rule IX·20, substitute the following:—

(3) On presentation of a red slip, the ballot clerk in charge of the Tendered Ballot papers shall ask the elector such questions as he considers necessary, and if the elector answers the questions satisfactorily he shall be entitled to receive a ballot paper marked "Tendered" (which shall be of a colour different from the other ballot papers) and mark it in the ordinary way. The Tendered ballot paper after it has been duly filled in, instead of being dropped in the ballot box shall be given to the Polling Officer authorised to receive such papers, and endorsed by him with the name of the elector and his number on the register of electors and the name of the constituency to which the register relates and shall be set aside in a separate packet and shall not be counted. The name of the elector, his number in the register of electors, and the name or number of the polling station to which the register relates shall be entered by the Polling Officer in a list in Form VII appended to these rules which shall bear the heading "Tendered Votes list". The person tendering such ballot paper shall sign his name and address thereon or affix his thumb-impression against the entry in the list, and if he affixes his thumb-impression the Presiding Officer shall sign his name below such impression.

G. MUEEN-UD-DIN

Secretary to Government Punjab

Medical and Local Government Departments

...ration made under subsection (1) of section 5 of ... the expiry of the period for which the return is

EXTRAORDINARY ISSUE

REGISTERED No. L. 864

The Punjab Gazette

Published by Authority

LAHORE, TUESDAY, DECEMBER 18, 1945

DEPARTMENT OF CIVIL SUPPLIES

FOODGRAINS

NOTIFICATION

The 18th December 1945

No. 12682-CS(FG)-45/43389—In exercise of the powers conferred by clause 5 of the Punjab Food (Meals in Establishments) Order, 1945, the Governor of the Punjab is pleased to relax the provisions of clause 4 of the said Order, to the extent that the amount which may be paid for a dinner at or to a catering establishment shall not exceed Rs. 7 provided the dinner includes traditional Christmas Fare and is served on December 24th, December 25th, December 31st, 1945, or January 1st, 1946.

2. With reference to rule 119 of the Defence of India Rules, this Order shall be given publicity by a notification in the *Punjab Gazette* and by the issue of a Press Note.

F. B. WACE

Secretary to Government, Punjab

Civil Supplies Department

Sheikhupura, Gurdaspur, Sialkot Gujranwala, Lyallpur
Montgomery and Rawalpindi. In 1946 Hola Mohalla.

Names of holidays	Date on which they fall	Day or days of the week	Number of

EXTRAORDINARY ISSUE

REGISTERED No. L. 86:

The Punjab Gazette

Published by Authority

LAHORE, FRIDAY, DECEMBER 21, 1945

INDUSTRIES AND LABOUR DEPARTMENT

CONFIDENTIAL

The 3rd December 1945

No. 6841-I&L-45/48225—In exercise of the powers ...ferred by subsection (1) of section 12 of the ...ustrial Statistics Act, 1942 (XIX of 1942), the ...ernor of the Punjab is pleased to make the ...wing rules for carrying out the purposes of the ... so far as it relates to collection of statistics ...ting to some of the matters in clause (a) of ...section (1) of section 3 of the Act, the same ...ing been previously published as required by ...section (1) of the first mentioned section, ...ely :—

Census of Manufacturing Industries Rules, 1945.

1. (1) These rules may be called the Census of ...ufacturing Industries Rules, 1945.

(2) They shall come into force at once.

2. In these rules, unless there is anything repug...t in the subject or context,—

(a) "Act" means the Industrial Statistics Act, ...42.

(b) "Factory" means a factory as defined in ...use (j) of section 2 of the Factories Act, 1934, or ...y premises deemed to be a factory in pursuance of a ...claration made under subsection (1) of section 5 of ...at Act.

(c) "Form" means a form set forth in Schedule I appended to these rules.

(d) "Occupier" means the occupier of a factory ...defined in clause (l) of section 2 of the Factories ...ct, 1934.

(e) "Schedule" means a schedule appended to ...ese rules.

(f) "Section" means a section of the Act.

(g) "Statistics Authority" means the Statistics ...uthority appointed by the Governor of the Punjab ...nder section 4.

3. (1) The Statistics Authority shall before the ...d of December, each year, serve a notice on the ...cupier of each factory which is engaged in any of ...e industries mentioned in Schedule I (except the ...gar industry) or, which, being previously so engaged, ...s temporarily suspended manufacturing processes, ...quiring him to furnish to the Statistics Authority,—

(a) a return in duplicate relating to the next ...llowing calendar year in the form appropriate to the ...dustry in which the factory is engaged, and

(b) if the factory is owned by a company incor...orated in British India or elsewhere, also along with ...e return, two copies each of the annual balance ...heet, profit and loss account, as well as of the ...irectors' report, if any, for the period covered by the ...turn if the company's accounting year coincides with ...his period ; otherwise, for the last preceding year for ...hich the accounts of the company were closed.

(2) The Statistics Authority shall before the end ...f June each year serve a notice on the occupier of ...ch factory engaged in the sugar industry or, which, being previously so engaged, has temporarily suspended manufacturing processes, requiring him to furnish to the Statistics Authority,—

(a) a return in duplicate relating to the next following annual period commencing with the 1st July and ending with the 30th June in the form appropriate to the sugar industry, and

(b) if the factory is owned by a company incorporated in British India or elsewhere, also along with the return, two copies each of the annual balance sheet, profit and loss account, as well as of the directors' report, if any, for the period covered by the return if the company's accounting year coincides with this period ; otherwise for the last preceding year for which the accounts of the company were closed.

(3) The Statistics Authority shall forward with the notice referred to in sub-rules (1) and (2) three copies of the form in which the occupier of any factory is required to furnish the return.

4. (1) Any occupier of a factory on whom a notice has been served by the Statistics Authority in accordance with the provisions of rule 3 shall furnish the required return in duplicate in the form received with the notice, so as to reach the Statistics Authority not later than two months after the expiry of the period for which the return is required to be made, and, if the factory is owned by a company incorporated in British India or elsewhere, shall also along with the return forward two copies each of the annual balance sheet and profit and loss account, as well as of the directors' report, if any, referred to in clause (b) of sub-rules (1) and (2) of rule 3 ;

Provided that, on representation being received from any occupier, the Statistics Authority may, if he is satisfied that sufficient reason exists, allow an extension of time up to one month beyond the date specified in this rule for the submission of the return.

(2) Two copies of the form received with the notice by an occupier shall be used for the purpose of submission of the return to the Statistics Authority as required under sub-rule (1). The occupier shall retain an exact copy of the return submitted by him under sub-rule (1) in the third copy of the form received by him.

5. If the occupier of any factory receives with the notice served under sub-rule (1) or sub-rule (2), as the case may be, of rule 3, a form relating to an industry in which the factory is not engaged, the occupier shall within seven days of the receipt of the said notice intimate to the Statistics Authority the name of the industry in which the factory is engaged and of each of its principal products. Thereupon the Statistics Authority shall within seven days of the receipt of such intimation forward to the occupier the appropriate form for such industry, if it is one of those mentioned in Schedule I, together with a fresh notice, if necessary, and the occupier shall furnish a return in that form as if the form and the fresh notice, if any, had been received on the date on which the original notice was received.

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6. (1) The Statistics Authority shall serve the notice referred to in sub-rules (1) and (2) of rule 3 and the occupier of a factory shall furnish the return referred to in sub-rule (1) of rule 4 through the post under registered cover with acknowledgment due. On the cover containing the return the occupier shall write prominently the words and the figures "Confidential—return under the census of manufacturing Industries Rules, 1945".

(2) The notice referred to in sub-rules (1) and (2) of rule 3 may be served—

(a) when the occupier is a corporation or firm, on any director or other principal officer of the corporation or on any member of the firm or by addressing the same in the name of the corporation or firm at its registered office or the place where it carries on business in British India.

(b) when the occupier is a person (not being a corporation or firm), on the person at the usual or the last known place of abode or business of such person;

and such service shall be deemed to be good service as against the corporation, all partners of the firm or as against the person, as the case may be.

7. All information required under rule 3 shall be furnished in English.

SCHEDULE I

List of industries

1. Wheat flour.
2. Rice milling.
3. Biscuit making (including bakeries and confectioneries).
4. Fruit and vegetable processing.
5. Sugar.
6. Distilleries and breweries (including power alcohol manufacturing).
7. Starch.
8. Vegetable oils—oilseed crushing, and extraction and processing of vegetable oils.
9. Paints and varnishes.
10. Soap.
11. Tanning.
12. Cement.
13. Glass and glassware.
14. Ceramics.
15. Plywood and tea chests.
16. Paper and paper board including straw board
17. Matches.
18. Cotton textiles—spinning and weaving.
19. Woollen textiles.
20. Jute textiles.
21. Chemicals including drugs and pharmaceu-cals.
22. Aluminium, copper and brass—all proces from ore smelting to manufacture of f products ready for use.
23. Iron and Steel—smelting (including bl furnace operations), rolling and re-rolling
24. Bicycles.
25. Sewing machines.
26. Producer gas plants.
27. Electric lamps.
28. Electric fans.
29. General Engineering and Electrical Engine-ing (excluding generation and transform-tion of electrical energy).

SCHEDULE II

List of Forms

Number of Form		Name of industry to which Form relates
CMI-(1)	..	Wheat flour.
CMI-(2)	..	Rice milling.
CMI-(3)	..	Biscuit making (including bakeries and con-tioneries).
CMI-(4)	..	Fruit and vegetable processing.
CMI-(5)	..	Sugar.
CMI-(6)	..	Distilleries and breweries (including power al-manufacturing).
CMI-(7)	..	Starch.
CMI-(8)	..	Vegetable oils—oil seed crushing, and extract- and processing of vegetable oils.
CMI-(9)	..	Paints and varnishes.
CMI-(10)	..	Soap.
CMI-(11)	..	Tanning.
CMI-(12)	..	Cement.
CMI-(13)	..	Glass and glassware.
CMI-(14)	..	Ceramics.
CMI-(15)	..	Plywood and tea chests.
CMI-(16)	..	Paper and paper board including straw board.
CMI-(17)	..	Matches.
CMI-(18)	..	Cotton textiles—spinning and weaving,
CMI-(19)	..	Woollen textiles.
CMI-(20)	..	Jute textiles.
CMI-(21)	..	Chemicals, including drugs and pharmaceutica-
CMI-(22)	..	Aluminium, copper and brass—all processes f- ore smelting manufacture final prod- ready for use
CMI-(23)	..	Iron and Steel—smelting (including blast fur- operations), rolling and re-rol-
CMI-(24)	..	Bicycles.
CMI-(25)	..	Sewing machines,
CMI-(26)	..	Producer gas plants.
CMI-(27)	..	Electric lamps.
CMI-(28)	..	Electric fans.
CMI-(29)	..	General Engineering and Electrical Engine- (excluding generation and transformatio- electrical energy).

Form No. CMI-(1)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rule 3 and 4 for the year ending 31st December 19 .)

Wheat Flour

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my know- and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

....

CONFIDENTIAL

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post Office .. ..
3. Business address of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post office .. ..
4. Name and address of the person owning the factory .. ..
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

   or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

Form No. CMI-(1)

To be filled in by the Statistics Authority

(1) Name of the Province..........

(2) Code number of the factory..........

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, 19 .)

Wheat Flour

GENERAL INSTRUCTIONS FOR FILLING OF THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry, in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

CONFIDENTIAL

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers ..							
			Total ..				

PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity etc., which was *purchased* whether during the year or earlier, should be included, Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fuel of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank against any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

CONFIDENTIAL

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. Coal gas	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		Total ..	....

PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material

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unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(*i*) Names of items which should be added [see paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table) the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—							
1. Wheat	Maund						
2. Rice	Maund						
3. Gram	Maund						
4. Jowar	Maund						
5. Maize	Maund						
6. Bajra	Maund						
7. Barley	Maund						
8. Others grains	Maund						
II. *Chemicals*—							
9. Bleaching powder	Cwt.						
10. Others (value only)	--						
III. *Packing materials*—							
11. Gunny bags	Number. / Ton.						
12. Cotton cloth bags	Number. / Cwt.						
13. Paper bags or packets ..	Number. / Cwt.						
14. Others (value only)	—						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous of imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(4)	(4)	(5)	(6)	(7)	(8)
Other materials including consumable stores—							
15. Silk meshing	Number / Cwt.						
16. Wire meshing	Number / Cwt.						
17. Others (value only)							
Total (of values only)							

	Amount paid for work done.
Amount paid to other firms or factories for work done on materials given out	Rs.

(*i*) Maund in this column means a maund of 82 2/15 lbs.

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (l) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part]
I.. : ....
II..............................
III.............. : ....

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs. ....

(*ii*) Additions to col. (6) Rs. ....

(*iii*) Additions to col. (8) Rs. ....

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks

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4. Name and address of the person owning the factory .. ..

....

....

5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

....

....

6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

Form No. CMI-(2)

To be filled in by the Statistics Authority

(1) Name of the Province..

(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December 19 .)

RICE MILLING

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .. ..

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(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From..................to..................

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing for depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

TABLE

(1) Particulars in the table below relate to capital structure as on....................19 .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate†............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for any items of fixed capital taken on lease or rent.
I. Paid-up capital—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£ —..................	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
	Rs.	Rs.
II. Productive capital employed—		
(1) *Fixed capital*		
(*i*) Value of factory building and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectl with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should included. Employees engaged in effecting delivery of the output should also be included, but persons employed in an retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trad (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the sam condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total numbe of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total numb of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtaine by multiplying the total attendances during each shift by the number of hours that shift was worked and adding th product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' unde "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing th aggregate total attendances on all working days by the total number of working days during the year. In reckonin attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counte Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working day Absence for hours only need not be considered. Total attendances on any day should be the total of the attendanc on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which t manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtin earnings and other additional payments. For the purpose of entries in this column no deductions from salaries an wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Pa ment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in th business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of th profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) ar not available, the total money value of the privileges, benefits or contributions may be entered in the space provid for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any pa of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incident to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, b does not include any person solely employed in clerical capacity in any room or place where no manufacturing proce is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defin in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes an person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" und the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person wh has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under th Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they a available with the person submitting the return. If no particulars relating to "workers" employed through contracto are available, the entries against the side-heading 'Employed through contractors' should be "not available" in th relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, th entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not b left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractio should be omitted.

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TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers	Adults	Men	Employed directly by factory.				
			Employed through contractors.				
		Women	Employed directly by factory.				
			Employed through contractors.				
	Children	Boys	Employed directly by factory.				
			Employed through contractors.				
		Girls	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers ..							
				Total ..			

PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each items of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should notbe left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.		
2. Coke (all kinds)	Ton.		
3. Charcoal	Maund (of 82 2/7lbs.)		
4. Firewood	Maund [of 82 2/7 lbs.)		
5. Fuel oils	Gallon.		
6. Other fuels (value only)	——		
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour		
III. **Coal gas**	1,000 Cub. ft.		
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.		
2. Other lubricants	Gallon.		
	Cwt.		
V. **Water**	1,000 Gallons.		
		TOTAL ..	

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials wh were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not included. If the amounts are not directly available from the books of the factory, it should be noted that the amou should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and l stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book valu Purchases made during the year should include materials acquired from allied concerns. The purchase value of su transactions should be taken as equal to the value entered in the books of the factory in respect of which this ret is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed duri the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of mate purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expens incurred in transporting the material to the factory should be added to the payment made to the seller of the mater unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be add to the amount paid to the seller.

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(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(*i*) Names of items which should be added [see paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.	Rs.	Rs.
I. *Basic materials*—							
1. Paddy	Maund						
2. Half-milled rice	Maund.						
3. Under-polished rice	Maund.						
4. Others (specify important items)—							
(*a*).............. ..	Maund.						
(*b*).............. ..	Maund.						
(*c*).............. ..	Maund.						
(*d*).............. ..	Maund						
(*e*).............. ..	..						
(*f*).............. ..	..						
(*g*) Others (value only) ..	..						
II. *Chemicals (specify important items)*—							
5.............. ..	..						
6.............. ..	..						
7.	..						
8.							
9. Others (value only) ..							
III. *Packing materials*—							
10. Gunny bags	Number / Ton.						
11. Cotton cloth bags	Number. / Cwt.						
12. Paper bags	Number. / Cwt.						
13. Others (value only)							
IV. *Other materials including consumable stores*—							
14. Emery powder	Cwt.						
15. Others (value only)							
	Total (of values only)						
						Amount paid for work done	
V. Amount paid to other firms or factories for work done on materials given out						Rs.	

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VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns, (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].
I.......................................
II......................................
III.....................................

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4)	(*ii*) Additions to col. (6)	(*iii*) Additions to col. (8)
Rs..........	Rs..........	Rs..........

(*i*) 'Maund' in this column means a maund of $82\frac{2}{7}$ lbs.

(*ii*) *If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

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TABLE

Products and by-products made for sale and work done	Unit of quantity (*i*)	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I.—*Products*—			
1. Rice, raw, unpolished	Maund.		
2. Rice, raw, polished	Maund.		
3. Rice, par-boiled, unpolished ..	Maund.		
4. Rice, par boiled, polished	Maund.		
5. Flours (specify principal varieties not stated below).			
(*a*) Rice flour	Maund.		
(*b*) Wheat flour	Maund.		
(*c*)	Maund.		
(*d*)	Maund.		
(*e*)	Maund.		
(*f*) Others	Maund.		
6. Attas (specify principal varieties not stated below)			
(*a*) Rice-atta	Maund.		
(*b*) Wheat-atta	Maund.		
(*c*) Gram-atta	Maund.		
(*d*)	Maund.		
(*e*)	Maund.		
(*f*)	Maund.		
(*g*) Others	Maund.		
7. Vegetable oils (specify principal varieties not stated below).			
(*a*) Groundnut oil	Cwt.		
(*b*)	Cwt.		
(*c*)	Cwt.		
(*d*)	Cwt.		
(*e*) Others	Cwt.		
8. Other products (*ii*)			
(*a*)			
(*b*)			
(*c*)			
(*d*)			
(*e*)			
(*f*) All other products (value only).			
II. *By-products* (*iii*)			
1. Broken rice	Maund.		
2. Bran or cone meal	Maund.		
3. Whole husk	Maund.		
4. Powdered husk and bran mixed ..	Maund.		
5. Others (*iv*)			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other by-products (value only).			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the

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year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) —

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part]. — I.................II.................. III.................IV.................. V.................VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

(*i*) 'Maund' in this column means a maund of 82 2/15 lbs.

(*ii*) Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the *ex*- factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(*iii*) This includes waste products.

(*iv*) Here should be entered the name of each important by-products and waste-products not already specified by name under item "II. By-products", and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

Form No. CMI.(3)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority

(1) Name of Province..

(2) Code number of factory......................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rule 3 and 4 for the year ending 31st December **19** .)

BISCUIT MAKING (including backeries and confectionaries.)

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..

....

....

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5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

....

....

6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £. ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

Form No. CMI-(3)

To be filled in by the Statistics Authority

(1) Name of the Province..

(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

BISCUIT MAKING (including bakeries and confectionaries).

GENERAL INSTRUCTIONS FOR FILLING OF THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to ....

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PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the fact are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may given as on the date on which the accounts of the factory were last closed. In either case the date to which the par culars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the ta in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the pa capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation bet the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be tak to mean value according to the books of the factory on the date to which the particulars furnished in this Part rela For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amo written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to o that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has b leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] agai these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fi capital in question, the present book value of the amount originally paid should be included in the amount to be ente in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital it as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed u Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

TABLE

(1) Particulars in the table below relate to capital structure as on....................19 .

(2) The accounts of the factory are closed on*..........................and the accounting year of the fac is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been ar at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars re at a rate†..............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the In Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for items of fixed cap taken on lease or ren (3)
I. Paid-up-capital—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be g here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than' as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to emp bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans bills of exchange payable by the factory.

PART (C) CONFIDENTIAL

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly ith the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be ed. Employees engaged in effecting delivery of the output should also be included, but persons employed in any sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade ., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same ition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number an-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number an-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained ultiplying the total attendances during each shift by the number of hours that shift was worked and adding the luct so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under orkers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men' men', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the egate total attendances on all working days by the total number of working days during the year. In reckoning. dances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted al attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days ence for hours only need not be considered. Total attendances on any day should be the total of the attendances. ch shift worked during that day. Days on which the factory was closed for whatever cause and days on which the facturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime ings and other additional payments. For the purpose of entries in this column no deductions from salaries and s should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Pay- t of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the ness of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the its of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are available, the total money value of the privileges, benefits or contributions may be entered in the space provided 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5)

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part he machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental r connected with the manufacturing processes or connected with the subject of the manufacturing processes, but s not include any person solely employed in clerical capacity in any room or place where no manufacturing process eing carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any son who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the tories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are ilable with the person submitting the return. If no particulars relating to "workers" employed through contractors available, the entries against the side-heading 'Employed through contractors' should be "not available" in the vant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the ry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be t blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions ould be omitted.

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TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers			..				
			Total ..				

PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purch value of each items of fuel, of electricity and of other specified items consumed during the year. Only fuel, electric etc., which was *purchased* whether during the year or earlier, should be included, Fuel, electricity, etc., produced the factory should not be included. If the amounts are not directly available from the books of the factory it sho be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beg ning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year sho be taken at the book value. Purchases made during the year should include fuel, electricity, etc, acquired from all concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of t factory in respect of which this return is made.

(*b*) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of f of electricity and of other items specified in the table, consumed during the year, the purchase value of the quanti purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electri transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to t payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by t factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be include If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not cover by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value sho be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particula relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the y covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank aga any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated t the nearest rupee. Fractions should be omitted.

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TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			Rs.
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1,000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon. / Cwt.	.... /	.... / ....
V. **Water**	1,000 Gallons.	....	....
		TOTAL	....

PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

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(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(*i*) Names of items which should be added [see paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be ' nil '. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Basic materials*—							
1. Wheat flour or *maida* ..	Maund.						
2. Rice flour	Maund.						
3. Barley flour	Maund.						
4. Other flours	Maund.						
5. Wheat-*atta*	Maund.						
6. Rice-*atta*	Maund.						
7. Other-*attas*	Maund.						
8. Wheat, suji or rava (Semolina) ..	Maund.						
9. Bran	Maund.						
10. Malt	Bushel / Lb.						
11. Sugar	Maund.						
12. Golden syrup	Cwt.						
13. Butter	Cwt.						
14. Margarine	Cwt.						
15. Other edible hydrogenated oils ..	Cwt.						
16. Vegetable oils	Cwt.						
17. Animal fats	Cwt.						
18. Eggs	Gross.						
19. Milk	Cwt.						
20. Milk powder	Cwt.						
21. Chocolate powder	Cwt.						
22. Dried fruits	Cwt.						
23. Others (value only)							
II—*Chemicals*—							
24. Baking powder	Cwt.						
25. Sodium Bicarbonate	Lb.						
26. Ammonium Carbonate ..	Lb.						
27. Ammonium Chloride	Lb.						
28. Tartaric Acid	Lb.						
29. Cream of Tartar	Lb.						
30. Yeast	Lb.						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
—*Chemicals*—concld.	Lb.						
31. Flavouring essences	Lb.						
32. Glucose	Cwt.						
33. Common salt							
34. Others (value only)							
III—*Packing materials*—							
35. Tissue paper	Cwt.						
36. Grease proof and waxed paper ..	Cwt.						
37. Kraft paper	Cwt.						
38. Corrugated paper	Roll						
39. Other paper	Cwt.						
40. Strawboard	Cwt.						
41. Other boards (including cartons) ..	Cwt.						
42. Corrugated board	Roll						
43. Tin containers	Number.						
44. Tinplate	Ton.						
45. Wooden cases	Number.						
46. Timber	Cub. ft.						
47. Hoops, iron	Cwt.						
48. Wire, lacing	Cwt.						
49. Nails	Cwt.						
50. Others (value only)							
IV—*Other materials including consumable stores*—							
(Value only)							
	Total (of values only) ..						

	Amount paid for work done
	Rs.
V. Amount paid to other firms or factories for work done on materials given out	

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VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) addi-tions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].
I.............................
II.............................
III.............................

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4)	(ii) Additions to col. (6)	(iii) Additions to col. (8)
Rs...........	Rs...........	Rs...........

(i) 'Maund' in this column means of 82 2/15 lbs.

(ii) If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not kno whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity a ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in year or held in stock for sale during a subsequent period. If these amounts are not directly available from the b of the factory, it should be noted that the amounts should cover the actual sales of each product and by-prod effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should incl cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing mater should not, however, be included in the figures of weight of products and by-products. Sales effected during the y should include any transfers of products and by-products made to allied concerns and credit for whose value was secu by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and product made in the year of return for sale, the value of sales to be taken into account should be the amount char to customers *less* (i) discounts or rebates, allowances for returnable cases or other packing and any other drawba allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges made delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (b) (1) from the amount charged to customers are not avail separately for each product and by-product, the amount charged to customers may be included in the figure of entered in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that de tions from the amount charged to customers specified in paragraph (b) (1) have not been made and (b) the follo information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(i) Names of items which should be deducted [see paragraph (b) (1) above] from the amount charged customers in order to arrive at the ex-factory net selling value and which are included in the v as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as ente in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas p duced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and sh be included in the entry against the heading "All other products (value only)" under item "I. Products" of table.

(d) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufactu process but were merely bought and re-sold in the same condition as received, should be excluded from the table be

(e) *Work done for other firms or customers on material supplied by them*—The total amount received for the w *less* (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, railw etc., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it sho be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product lis in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column should not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value sho be stated to the nearest rupee. Fractions should be omitted.

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TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I.—*Products*—			
1. Biscuits, all kinds	Cwt.		
2. Breads and buns	Cwt.		
3. Confectionery, all kinds	Cwt.		
4. Others (*i*)			
(*a*) ____ ..			
(*b*) ____ ..			
(*c*) ____ ..			
(*d*) All other products (value only) ..			
II. *By-products* (*ii*)			
1. ____			
2. ____			
3. ____			
4. ____			
5. All other by-products (value only).			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].

I.................. II..................
III.................. IV..................
V.................. VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

(*i*) Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in column (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(*ii*) This includes waste products.

Here should be entered the name of each important by-product and waste-product and the unit of quantity, the quantity made during the year for sale and the exftactory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(4)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.
(1) Name of Province..
(2) Code number of the factory....................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

FRUIT AND VEGETABLE PROCESSING

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post Office .. ..
3. Business address of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post office .. ..
4. Name and address of the person owning the factory .. ..

   ....

   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....

   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.	
(1)	(1) Rupee capital ..	Rs. ....
....	(2) Sterling capital	£ ....
....	(3) Other foreign capital (state currency unit) ..	....
(2)		
....		
....		
(3)		
....		
....		

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7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

Form No. CMI-(4)

To be filled in by the Statistics Authority

(1) Name of the Province..........

(2) Code number of the factory..........

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

FRUIT AND VEGETABLE PROCESSING

GENERAL INSTRUCTIONS FOR FILLING OF THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From..........to..........

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on he 31st December 19 . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on....................19 .

(2) The accounts of the factory are closed on*....................and the accounting year of the factor is from........................to........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrive at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relat at a rate†..........................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indi Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. **Paid-up Capital**		Annual rent paid for a items of fixed capi taken on lease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. **Productive capital employed**—	Rs.	Rs.
(1) *Fixed capital*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indir with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff shoul included. Employees engaged in effecting delivery of the output should also be included, but persons employed in retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total num of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total nu of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obta by multiplying the total attendances during each shift by the number of hours that shift was worked and adding product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' u "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'm 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing aggregate total attendances on all working days by the total number of working days during the year. In reck attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be con Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working d Absence for hours only need not be considered. Total attendances on any day should be the total of the attend

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Unde this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at bank stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items fro total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to emplo bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans bills of exchange payable by the factory.

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each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the nufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime rnings and other additional payments. For the purpose of entries in this column no deductions from salaries and ges should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Payent of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the siness of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the ofits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are t available, the total money value of the privileges, benefits or contributions may be entered in the space provided r 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) " Worker " means a person employed for wages in any manufacturing processes or in cleaning any part the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but es not include any person solely employed in clerical capacity in any room or place where no manufacturing process being carried on [see also paragraph (*a*) above].

(*ii*) " Persons other than workers " should include all employees not covered by the term " worker " as defined paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or y other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) " Adult " means a person who has completed the seventeenth year of age. The expression includes any rson who has completed the fifteenth but not the seventeenth year of age and has been certified to be an " adult " under e Factories Act, 1934.

(*h*) " Child " means a person who has not completed the fifteenth year of age and includes any person who s completed the fifteenth but not the seventeenth year of age and has not been certified to be an " adult " under the ctories Act, 1934.

(*i*) Particulars relating to " workers " employed through contractors should be entered as far as they are ailable with the person submitting the return. If no particulars relating to " workers " employed through contractors e available, the entries against the side-heading ' employed through contractors ' should be " not available " in the levant columns.

(*j*) If any class of " workers "—' men ', ' women ', ' boys ' and ' girls '—was not employed during the year, the try against that class of workers in columns (2) to (5) should be ' nil '. Spaces in columns (2) to (5) should not be ft blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee Fraction ould be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
A. Workers .. Adults .. Men .. Employed directly by factory.				
Employed through contractors.				
Women .. Employed directly by factory.				
Employed through contractors.				
Children .. Boys .. Employed directly by factory.				
Employed through contractors.				
Girls .. Employed directly by factory.				
Employed through contractors.				
Total ..				
B. Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purcha value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electrici etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced i the factory should not be included. If the amounts are not directly available from the books of the factory it sh be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beg ning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year shou be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from alli concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of t factory in respect of which this return is made.

(b) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fu of electricity and of other items specified in the table, consumed during the year, the purchase value of the quanti purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electrici transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to t payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by t factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be includ If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not cove by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value sho be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particul relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the y covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank aga any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stat the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		TOTAL	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (ii)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
—*Basic materials*—							
1. Citrus fruits	Cwt.						
2. Mangoes	Cwt.						
3. Other fruits and fruit pulp ..	Cwt.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D), PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
4. Tomatoes	Cwt.						
5. Tomato pulp	Cwt.						
6. Potatoes	Cwt.						
7. Other vegetables	Cwt.						
8. Sugar	Maund (*ii*)						
9. Gur or jaggery	Maund (*ii*).						
10. Sugar-cane juice	Maund (*ii*)						
11. Common salt	Cwt.						
12. Vinegar	Gallon.						
13. Fruit juices	Gallon.						
14. Spices	Lb.						
15. Toddy	Gallon.						
16. Others (value only)							
Total ..							
II—*Chemicals*—							
17. Alcohol	Bulk gallon						
18. Acetic Acid	Lb.						
19. Benzoic Acid	Lb.						
20. Citric Acid	Lb.						
21. Sulphurous Acid	Lb.						
22. Potassium Meta-bi-Sulphite ..	Lb.						
23. Sodium Meta-bi-Sulphite ..	Lb.						
24. Sodium Benzoate	Lb.						
25. Cream of Tartar	Lb.						
28. Pectin	Lb.						
27. Vegetable colours, edible ..	Lb.						
28. Other colours	Lb.						
29. Flavouring essences	Oz.						
30. Others (value only)							
Total ..							
III—*Packing materials*—							
31. Tin cans	Number.						
32. Tin-plate	Cwt.						
33. Glass bottles	Gross.						
34. Bottle corks, ordinary ..	Gross.						
35. Crown corks	Gross.						
36. Kraft paper	Cwt.						
37. Paper for labels	Cwt.						

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Materials (other than those specified in Part (D)) purchased and sonsumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATTERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous of imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(4)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
38. Strawboard	Cwt.						
39. Other boards (including cartons)..	Cwt.						
40. Waterproof packing paper, not re-inforced..	Cwt.						
41. Waterproof packing paper, cotton or jute re-inforced	Cwt.						
42. Wooden cases	Number						
43. Timber	Cub. ft.						
44. Hoops, iron	Cwt.						
45. Wire, lacing	Cwt.						
46. Nails	Cwt.						
47. Others (value only)							
Total							
—*Other materials including consumable stores*— (Value only)							
	Total (of values only)						

	Amount paid for work done
	Rs.
—Amount paid to other firms or factories for work done on materials given out	

VI. The following particulars are to be furnished only if in making entries in columns (4) , (6) and (8) additions specified in paragraph (l) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].

I..

II..

III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs............

(*ii*) Additions to col. (6) Rs............

(*iii*) Additions to col. (8) Rs............

*(i) If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether was indigenous or imported, entries should be made in columns (7) and (8).

(ii) 'Maund' in this column means a maund of 82⅐ lbs.

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PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing material should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted[see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work less (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
I. Products—			Rs.
1. Marmalade	Cwt.		
2. Jams and fruit butters	Cwt.		
3. Guava cheese	Cwt.		
4. Fruit jellies	Cwt.		
5. Other jellies	Cwt.		
6. Mangoes, canned or bottled in syrup	Cwt.		
7. Other fruits, canned or bottled, in syrup	Cwt.		
8. Mangoes, canned or bottled preserved without sugar.	Cwt.		

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Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
9. Other fruits, canned or bottled, preserved without sugar.	Cwt.		
10. Fruits, crystallised	Cwt.		
11. Fruits, dehydrated	Cwt.		
12. Candied fruit peels	Cwt.		
13. Mango chutney	Cwt.		
14. Other chutnies	Cwt.		
15. Pickles, canned or bottled ..	Cwt.		
16. Fruit squashes	Gallon.		
17. Fruit cordials	Gallon.		
18. Fruit juices	Gallon.		
19. Lemon barley water	Gallon.		
20. Vegetables, preserved in brine ..	Cwt.		
21. Vegetables, preserved in vinegar ..	Cwt.		
22. Vegetable extracts and juices other than tomato juice.	Gallon.		
23. Potatoes, dehydrated	Cwt.		
24. Other vegetables, dehydrated ..	Cwt.		
25. Tomato juice	Gallon.		
26. Tomato sauce and ketchups ..	Cwt.		
27. Other vegetable sauces and ketchups..	Cwt.		
28. Tomato pulp	Cwt.		
29. Tomato soup	Cwt.		
30. Other Vegetable soups	Cwt.		
31. Vinegar and vinegar substitutes ..	Gallon.		
32. Fruit syrups	Gallon.		
33. Citrus peel oil	Oz.		
34. Papain	lb.		
35. Others (i)—			
(a)			
(b)			
(c)			
(d) All other products (value only).			
II.—*By-products* (ii)—			
1.			
2.			
3.			
4. All other by-products (value only).			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (b) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (b) of instructions to this Part].
I................II................
III................IV................
V................VI................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs..................

(i) Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(ii) This includes waste products.

(iii) Here should be entered the name of each important by-product and waste product and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-product and waste product should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(5)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF AUGUST **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 30th **June 19** .)

SUGAR

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post Office .. ..
3. Business address of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..

   ....

   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....

   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1) ....

....

....

(2) ....

....

....

(3) ....

....

....

Total paid-up capital of the firm.

(1) Rupee capital .. Rs. ....

(2) Sterling capital .. .. £ ....

(3) Other foreign capital (state currency unit) .. ..

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

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CONFIDENTIAL

Form No. CMI-(5)

To be filled in by the Statistics Authority

(1) Name of the Province..

(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 30th June **19** .)

SUGAR

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 30th June 19 .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From..................to....................

PART (B)

CAPITAL STRUCTURE AS ON 30TH JUNE **19**

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 30th June **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 30TH JUNE 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton	....	....
2. Coke (all kinds)	Ton	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon	....	....
2. Other lubricants	Gallon	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 30TH JUNE 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of h material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-lucts made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which e *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be nded. If the amounts are not directly available from the books of the factory, it should be noted that the amounts uld cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* ks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. chases made during the year should include materials acquired from allied concerns. The purchase value of such sactions should be taken as equal to the value entered in the books of the factory in respect of which this return nade.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during year for the manufacture of products and by-products made for sale, the purchase value of the quantity of materail rchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses urred in transporting the material to the factory should be added to the payment made to the seller of the material less transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for h material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the ditions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in e space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing cess but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or tories for work done on materials given out to them *plus* transport and any other charges incurred on these goods uld be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. aces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly no payment was made to other firms or factories for work done on materials given out to them (item V in the table) e entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (i)	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Raw materials*—							
1. Sugarcane	Maund.						
2. Sugarcane juice (without water being added)	Maund.						
3. Raw sugar including *gur* or jaggery	Maund.						
4. *Rab*	Maund.						
5. Molases	Maund.						
6. Sugar (used for confectionery and other products)	Maund.						
7. Others (value only)	..						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATTERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous of imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(4)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II. *Chemicals*—							
8. Lime	Ton.						
9. Limestone	Ton.						
10. Sulphur	Ton.						
11. Others (value only)	..						
III. *Packing matorials*—							
12. Gunny bags	Number						
13. Others (value only)	..						
IV. *Other materials including consumable stores*—							
14. Filter cloth	Sq. yd.						
15. Filter bags	Number.						
16. Others (value only) ..							
Total (of values only) ..							
						Amount paid for work done	
						Rs.	
V. Amount paid to other firms or factories for work done on materials given out							

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].
I..
II..
III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs............ (*ii*) Additions to col. (6) Rs............ (*iii*) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

(*i*) Maund in this column means a maund of 82 2/7 lbs.

(*ii*) Here should be entered the name of each important product not already specified by name under item "I, Products" and the unit of quantity, the quantity made during the year for sale and the *ex*-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other by products (value only)" and only the value stated in the relevant column.

(*iii*) This includes waste products.

(*iv*) Here should be entered the name of each important by product and waste-product not already specified by name under "II. By-products", and the unit of quantity, the quantity made during the year for sale and the *ex*-factory net selling value given against each product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 30TH JUNE 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and actory net selling value of each product and by-product *made in the year of return for sale,* whether sold in that or held in stock for sale during a subsequent period. If these amounts are not directly available from the books he factory, it should be noted that the amounts should cover the actual sales of each product and by-product ted in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the nning and at the end of the year should be taken at the book value. The ex-factory net selling value should include of packing materials used (except the cost of returnable cases or other packing). The weight of packing materias ld not, however, be included in the figures of weight of products and by-products. Sales effcted during the year ld include any transfers of products and by-products made to allied concerns and credit for whose value was secured ook adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-luct made in the year of return for sale, the value of sales to be taken into account should be the amount charged ustomers *less* (i) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks wed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges made for very when delivery is carried out by the factory's own staff should not be deducted.

(2) *Any excise duty paid* on any product or by-product should also *not be included* in determining the ex-factory selling value of the quantity of that product and by-product made in the year of return for sale. Particulars relating he name and quantity of the product and by-product on which excise duty was paid and the amount of excise duty during the year of return should be stated in the space provided for the purpose under item IV·1 of the table.

(3) If deductions specified in paragraph (b) (1) from the amount charged to customers are not available rately for each product and by-product, the amount charged to customers may be included in the figure of value red in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that deduc- s from the amount charged to customers specified in paragraph (b) (1) have not been made and (b) the following rmation *must* be furnished in the space provided for the purpose at the bottom of the table (item IV·2) :—

(i) Names of items which should be deducted [see paragraph (b) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory met selling value.

(c) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas pro- d at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should ncluded in the entry against the heading "All other products (value only)" under item "I. Products" of the e.

(d) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing ess but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(e) *Work done for other firms or customers on material supplied by them*—The total amount received for the work (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, railways, for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it should 'nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed olumn (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III e table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) ld not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value should tated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity (i)	Quantity made during the year for sale	Ex-Factory net selling value
(1)	(2)	(3)	(4)
			Rs.
Products—			
1. Sugar all kinds	Maund. Ton.		
2. Molasses	Maund. Ton.		

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Products and by-products made for sale and work done	Unit of quantity (i)	Quanity made during the year for sale	Ex-Factory selling v[alue]
(1)	(2)	(3)	(4)
			Rs.
3. *Gur* (Jaggery)	Maund. / Ton.		
4. *Rab*	Maund. / Ton.		
5. Confectionery, special sugars and sugar products	Lb.		
6. Strawboard	Ton.		
7. Power alcohol	Bulk gallon.		
8. Others*—			
(a)			
(b)			
(c)			
(d) All other products (value only) ..	..		
II. By-products (ii)—			
1. Bagasse	Maund. / Ton.		
2. Press cake	Maund. / Ton.		
3. Others (iii)—			
(a)	..		
(b)	..		
(c)	..		
(d) All other by-products (value only)	..		
		Total ..	..
			Amount received [for] work done
			Rs.
III. Work done for other firms or customers on materials supplied by them		..	..
			Rs.
Total value of products and by-products made for sale, and work done ..			..

IV. 1. The following particulars relating to any product or by-product made for sale in the year of return on w[hich] any excise duty was paid during the year should be furnished. Excise duty paid should not be incl[uded] in the ex-factory net selling value as given against items I and II in this table.

	Name of product or by-product	Quantity (state unit)	Amount of excise d[uty] paid
			Rs.
(a) ..	..	..	..
(b) ..	..	..	..
(c) ..	..	..	..

IV. 2. The following particulars are to be furnished only if in making entries in column (4) deduc[tions] specified in paragraph (b) (1) of instructions relating to this Part have not been made from the value of sales eff[ected] during the year but the amount charged to the customers without these deductions has been included in the fi[gures] entered in column (4) —

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (b) 3 of instructions to this Part].

I.................. II..................
III.................. IV..................
V.................. VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs.....................

*Here should be entered the name of each important product not already specified by name under item "I—Products" and the u[nit of] quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4) [Un]important and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value st[ated in] the relevant column.

(i) Maund in this column means a maund of 82 2/7 lbs. Where in this column both "Maund" and "Ton" occur as unit of q[uantity] against the same item of product or by-product, give the quantity in the unit, more convenient and strike out the other unit.

(ii) This includes waste products.

(iii) Here should be entered the name of each important by-product and waste product not already specified by name under item "[II—] By-products", and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against ea[ch by-] product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped und[er the] heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(6)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of factory......................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

DISTILLERIES AND BREWERIES (including power alcohol manufacturing)

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART-(A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..

2. Location of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post Office .. ..

3. Business address of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post office .. ..

4. Name and address of the person owning the factory .. ..

....

....

5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

....

....

6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

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Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
A. **Workers** .. Adults .. Men .. Employed directly by factory.				
Employed through contractors.				
Women .. Employed directly by factory.				
Employed through contractors.				
Children .. Boys .. Employed directly by factory.				
Employed through contractors.				
Girls .. Employed directly by factory.				
Employed through contractors.				
Total ..				
B. **Persons other than workers** ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(*a*) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amount should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and less stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expense incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (*1*) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(*i*) Names of items which should be added [see paragraph (*b*) (*1*) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories* (*item V in the table*)—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly if no payment was made to other firms or factories for work done on materials given out to them (item V in the table) the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I. *Basic materials*—			Rs.		Rs.		Rs.
1. Barley	Ton.						
2. Molasses	Ton.						
3. Jaggery	Ton.						
4. Sugar	Ton.						

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—concld.							
5. Glucose	Cwt.						
6. Malt	Bushel. / Cwt.		}	{	}	{	}
7. Hops	Cwt.						
8. Others (specify important items)—							
(a)............... ..	..						
(b)............... ..	..						
(c)............... ..	..						
(d)............... ..	..						
(e) Others (value only) ..	..						
II. *Chemicals and auxiliary materials*—							
9. Ammonium Carbonate (anyhdrous)	Cwt.						
10. Sulphuric Acid (in terms of 100% strength)	Cwt.						
11. Caustic Soda	Cwt.						
12. Sodium Chloride	Cwt.						
13. Ammonium Sulphate ..	Cwt.						
14. Calcium Chloride	Cwt.						
15. Yeast	Cwt.						
16. Flavouring agents	Lb.						
17. Pyridine	Cwt.						
18. Benzene	Cwt.						
19. Others (specify important items)—							
(a)............... ..	..						
(b)............... ..	..						
(c)............... ..	..						
(d)............... ..	..						
(e) Others (value only) ..	..						
III. *Packing materials*—							
20. Bottles, glass	Gross.						
21. Crown corks	Gross.						
22. Bottle corks, ordinary ..	Gross.						
23. Kraft paper	Ton.						
24. Paper for labels	Ton.						
25. Strawboard	Ton.						
26. Other boards	Ton.						
27. Waterproof packing paper, not reinforced	Ton.						

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
III. *Packing materials*—concld.							
28. Waterproof packing paper, jute or cotton reinforced	Ton.						
29. Gunny bags	Number / Ton.						
30. Packing cases, wooden ..	Number.						
31. Casks, kegs and barrels, wooden ..	Number.						
32. Steel drums	Number						
33. Hoops, iron	Cwt.						
34. Nails	Cwt.						
35. Timber	Cub. ft.						
36. Others (value only)	..						
IV. *Other materials including consumable stores*—							
(Value only)	..						
Total (of values only) ..	..						

	Amount paid for work done
	Rs.
V. Amount paid to other firms or factories for work done on materials given out	

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].
I..............................
II..............................
III..............................

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs............ (*ii*) Additions to col. (6) Rs.............. (*iii*) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in the year or held in stock for sale during a subsequent period. If these amounts are not directly available from the

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of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) *Any excise duty paid* on any product or by-product should also *not be included* in determining the ex-factory net selling value of the quantity of that product and by-product made in the year of return for sale. Particulars relating to the name and quantity of the product and by-product on which excise duty was paid and the amount of excise duty paid during the year of return should be stated in the space provided for the purpose under item IV·1 of the table.

(3) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV·2) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work less (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
(1)	(2)	(3)	(4)
			Rs.
I. Products—			
1. Malt.	Bushel.		
	Cwt.		
2. Country spirits, plain	L.P. Gallon		
	Bulk Gallon.		
3. Country spirits, spiced, ordinary ..	L.P. Gallon.		
	Bulk Gallon.		

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Products and by-products made for sale and work done.	Unit of quantity	Quantity made during the year for sale.	Ex-factory net selling value
(1)	(2)	(3)	(4)
1. *Products*—concluded			Rs.
4. Country spirits, spiced, special ..	L.P. Gallon.		
	Bulk. Gallon.		
5. Indian-made foreign spirits (distilled from molasses or similar base)—			
(*a*) Brandy	L.P. Gallon.		
	Bulk Gallon.		
(*b*) Whisky	L. P. Gallon.		
	Bulk Gallon.		
(*c*) Rum	L. P. Gallon.		
	Bulk Gallon.		
(*d*) Gin.	L.P. Gallon.		
	Bulk Gallon.		
(*e*) Others	L. P. Gallon.		
	Bulk Gallon.		
6. Malt whisky	L. P. Gallon.		
	Bulk Gallon.		
7. Rectified and re-rectified spirits ..	L. P. Gallon.		
	Bulk Gallon.		
8. Denatured spirit	L. P. Gallon.		
	Bulk Gallon.		
9. Power alcohol	L. P. Gallon.		
	Bulk Gallon		
10. Beer, brewed on English principles ..	Bulk Gallons.		
11. Beer, brewed on continental principles..	Bulk Gallon.		
12. Stout	Bulk Gallon.		
13. Yeast	Lb.		
14. *Others**—			
(*a*)	..		
(*b*)	..		
(*c*)	..		
(*d*)	..		
(*e*) All other products (value only) ..	..		

*Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

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Products and by-products made for sale and work done.	Unit of quantity.	Quantity made during the year for sale,	Ex-factory net selling value
(1)	(2)	(3)	(4)
			Rs.
II. *By-products* (i)—			
1.	..		
2.	..		
3.	..		
4.	..		
5. Others (value only) ..	..		
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

IV. 1. The following particulars relating to any product or by-product made for sale in the year of return on which any excise duty was paid during the year should be furnished. Excise duty paid should not be included in the ex-factory net selling value as given against items I and II in this table.

	Name of product or by-product	Quantity (state unit)	Amount of excise duty paid
			Rs.
(*a*)	..	..	..
(*b*)	..	..	..
(*c*)	..	..	..
(*d*)	..	..	..

IV. 2. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) (3) of instructions to this Part].
{ I.................II.....................
III..............IV.....................
V.................VI.................... }

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

(i) This includes waste products. Here should be entered the name of each important by-product and waste product, and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(7)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

STARCH

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which the return is made .. ..
2. Location of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..
   ....
   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
   ....
   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

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Form No. CMI-(7)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 and for the year ending 31st December, **19** .)

STARCH

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to ....

PART (B)

CAPITAL STRUCTURE AS ON 31st DECEMBER **19**

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing of depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.....................**19** .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory is from.........................to.........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†.............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. **Paid-up capital**—		Annual rent paid for all items of fixed capital taken on lease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. **Productive capital employed**—	Rs.	Rs.
(1) *Fixed capital*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER **19** .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings ' men ', ' women ', ' boys ' and ' girls ' under " Workers " should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of ' men ', ' women ', ' boys ' and ' girls ', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether ' higher than ', ' equal to ' or ' lower than ', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the anufacturing processes were not carried on should not be treated as working days.

(d) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime rnings and other additional payments. For the purpose of entries in this column no deductions from salaries and ages should be made in respect of items specified under clauses (d) to (j) of subsection (2) of section 7 of the Payent of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the siness of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the ofits of the business should not be included.

(e) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are ot available, the total money value of the privileges, benefits or contributions may be entered in the space provided r 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(f) (i) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part f the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental o or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but oes not include any person solely employed in clerical capacity in any room or place where no manufacturing process being carried on [see also paragraph (a) above].

(ii) "Persons other than workers" should include all employees not covered by the term "worker" as defined paragraph (f) (i), including clerical, administrative and technical staff, whether working in the factory premises or y other place and whose salaries and wages are debitable to the factory's account [see also paragraph (a) above].

(g) "Adult" means a person who has completed the seventeenth year of age. The expression includes any rson who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under e Factories Act, 1934.

(h) "Child" means a person who has not completed the fifteenth year of age and includes any person who s completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the ctories Act, 1934.

(i) Particulars relating to "workers" employed through contractors should be entered as far as they are ilable with the person submitting the return. If no particulars relating to "workers" employed through contractors e available, the entries against the side-heading 'Employed through contractors' should be "not available" in the evant columns.

(j) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the try against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be t blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee, Fractions uld be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
Workers .. Adults .. Men .. Employed directly by factory.				
Workers .. Adults .. Men .. Employed through contractors.				
Workers .. Adults .. Women .. Employed directly by factory.				
Workers .. Adults .. Women .. Employed through contractors.				
Workers .. Children .. Boys .. Employed directly by factory.				
Workers .. Children .. Boys .. Employed through contractors.				
Workers .. Children .. Girls .. Employed directly by factory.				
Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
B. Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purcha value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electrici etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced the factory should not be included. If the amounts are not directly available from the books of the factory it sho be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the begi ning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year sho be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from alli concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of t factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fu of electricity and of other items specified in the table, consumed during the year, the purchase value of the quanti purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electrici transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to t payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by t factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be includ If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not cove by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value sho be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particul relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the y covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank agai any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated t the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	{ Gallon.	....	....
	{ Cwt.	....	....
V. **Water**	1000 Gallons	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be ' nil '. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be ' nil '. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—							
1. Maize	Ton.						
2. Wheat	Ton.						
3. Jowar	Ton.						
4. Rice	Ton.						
5. Potatoes	Ton.						
6. Tapioca	Ton.						

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TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year (*)					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.	Rs.			Rs.
7. Others (specify important items)—							
(a)	Ton.						
(b)	Ton.						
(c)	Ton.						
(d)	Ton.						
(e) Others	Ton.						
II. *Chemicals*—							
8. Sulphuric Acid (in terms of 100% strength)	Cwt.						
9. Hydrochloric Acid (in terms of 1.14 specific gravity) ..	Cwt.						
10. Sulphur	Cwt.						
11. Soda Ash	Cwt.						
12. Chlorine	Lb.						
13. Bentonite	Cwt.						
14. Others (value only)	..						
III. *Packing materials*—							
15. Hassian cloth	Cwt. / Yard.						
16. Sacking cloth	Cwt. / Yard.						
17. Gunny bags	Cwt. / Number.						
18. Glass containers	Number.						
19. Metal containers	Number.						
20. Wooden casks	Number						
21. Wooden cases	Number						
22. Hoops, iron	Cwt.						
23. Nails	Cwt.						
24. Paper liners	Cwt.						
25. Paper for labels	Cwt.						
26. Strawboard	Cwt.						
27. Other boards (including cartons) ..	Cwt.						
28. Waterproof packing paper not reinforced	Cwt.						
29. Waterproof packing paper jute or cotton reinforced ..	Cwt.						
30. Kraft paper	Cwt.						
31. Others (value only)	..						

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Materials (other than those specified in Part (D)) purchased and sonsumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
IV. *Other materials including consumable stores*—							
32. Filter cloth	Lb. / Yard.						
33. Silk cloth	Lb. / Yard.						
34. Canvas cloth	Lb. / Yard.						
35. Markin cloth	Lb. / Yard.						
36. Belting	Yard.						
37. Others (value only)							
Total (of values only)							

	Amount paid for work done
	Rs.
V. Amount paid to other firms or factories for work done on materials given out	

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].
I..
II..
III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs............

(*ii*) Additions to col. (6) Rs............

(*iii*) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the yaer and *less* stocks at the inning. The value of stocks at the

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beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should includ cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materia should not, however, be included in the figures of weight of products and by-products. Sales effected during the ye should include any transfers of products and by-products made to allied concerns and credit for whose value was secur by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered i the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by product made in the year of return for sale, the value of sales to be taken into account should be the amount charg to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbac allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made f delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not availab separately for each product and by-product, the amount charged to customers may be included in the figure of val entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that dedu tions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the followi information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged customers in order to arrive at the ex-factory net selling value and which are included in the val as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as ente in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas p duced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and sho be included in the entry against the heading "All other products (value only)" under item "I. Products" of t table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufactu process but were merely bought and re-sold in the same condition as received, should be excluded from the table be

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railw etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it sho be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product lis in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item I in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value sho be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
I. Products—			Rs.
1. Maize starches —			
(*a*) Pearl starch	Ton		
(*b*) Powder starch	Ton		
(*c*) Thin-boiling starch	Ton		
2. Wheat starches—			
(*a*) Pearl starch	Ton		
(*b*) Powder starch	Ton		
(*c*) Thin-boiling starch ..	Ton		
3. Jowar starch	Ton		
4. Potato starch (farina)	Ton		
5. Tapioca starch	Ton		
6. Other starches (specify name) —			
(*a*)	Ton		
(*b*)	Ton		
(*c*)	Ton		
(*d*)	Ton		
(*e*)	Ton		
(*f*)	Ton		
(*g*) All other starches	Ton		

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Products and by-products made for sale and work done	Unit of quantity (*i*)	Quantity made during the year for sale	Ex-factory net selling value
(1)	(2)	(3)	(4)
			Rs.
I. *Products.—(concld)—*			
7. Starches, processed, edible	Cwt.		
8. Glucose, medicinal	Lb.		
9. Glucose, industrial	Cwt.		
10. Dextrim	Cwt.		
11. Others* —			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other products (value only) ..			
II. *By-products (i)—*			
1. Maize oil	Cwt. / gallon		
2. Maize cake and husk	Ton		
3. Other cake and husk	Ton.		
4. Gluten	Cwt.		
5. Others (*ii*)—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other by-products (value only)			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].

I..............II....................
III..............IV....................
V..............VI....................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

*Here should be entered the name of each important product not already specified under item "I. Products", and the unit of quantity the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant, and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(*i*) This includes waste products.

(*ii*) Here should be entered the name of each important by-product and waste product not already specified by name under item "II. By-products", and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(8)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

VEGETABLE OILS—oilseed crushing and extraction and processing of vegetable oils

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which the return is made .. ..
2. Location of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post Office .. ..
3. Business address of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post office .. ..
4. Name and address of the person owning the factory.. .. ..

   ....

   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....

   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1) ....

....

....

(2) ....

....

....

(3) ....

....

....

Total paid-up capital of the firm.

(1) Rupee capital .. Rs. ....

(2) Sterling capital .. .. £ ....

(3) Other foreign capital (state currency unit) .. ..

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

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Form No. CMI-(8)

To be filled in by the Statistics Authority
(1) Name of the Province....................................
(2) Code number of the factory....................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 and for the year ending 31st December, **19** .)

VEGETABLE OILS—oilseed crushing and extraction and processing of vegetable oils

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to ....

PART (B)

CAPITAL STRUCTURE AS ON 31st DECEMBER **19**

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.................... **19** .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory is from........................to........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for the items of fixed capital taken on lease or rent
I. **Paid-up capital**—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. **Productive capital employed**—	Rs.	Rs.
(1) *Fixed capital*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER **19** .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indi with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff shoul included. Employees engaged in effecting delivery of the output should also be included, but persons employed in retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total nu of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total nu of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obta by multiplying the total attendances during each shift by the number of hours that shift was worked and adding product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing aggregate total attendances on all working days by the total number of working days during the year. In reck attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be co Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working Absence for hours only need not be considered. Total attendances on any day should be the total of the atten

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or (lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at bank stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items f total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to em bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, bills of exchange payable by the factory.

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each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the nufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime nings and other additional payments. For the purpose of entries in this column no deductions from salaries and ges should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the siness of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the fits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are t available, the total money value of the privileges, benefits or contributions may be entered in the space provided r 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but es not include any person solely employed in clerical capacity in any room or place where no manufacturing process being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or y other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any rson who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under e Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who s completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the ctories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are ailable with the person submitting the return. If no particulars relating to "workers" employed through contractors re available, the entries against the side-heading 'Employed through contractors' should be "not available" in the levant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the try against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be ft blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee, Fraction ould be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
A. Workers .. Adults .. Men .. Employed directly by factory.				
A. Workers .. Adults .. Men .. Employed through contractors.				
A. Workers .. Adults .. Women .. Employed directly by factory.				
A. Workers .. Adults .. Women .. Employed through contractors.				
A. Workers .. Children .. Boys .. Employed directly by factory.				
A. Workers .. Children .. Boys .. Employed through contractors.				
A. Workers .. Children .. Girls .. Employed directly by factory.				
A. Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
B. Persons other than workers ..				
Total ..				

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATTERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Basic Materials—concld.							
7. Groundnut	Ton.						
8. Hemp seed	Ton.						
9. Jute seed	Ton.						
10. Soya bean	Ton.						
11. Olives	Ton.						
12. Mowrah	Ton.						
13. Other oil seeds	Ton.						
II. *Unrefined oils*—							
14. Cotton seed oil	Ton.						
15. Linseed oil	Ton.						
16. Rape and Mustard seed oil ..	Ton.						
17. Castor oil	Ton.						
18. Sesame oil	Ton.						
19. Cocoanut oil	Ton.						
20. Groundnut oil	Ton.						
21. Hemp seed oil	Ton.						
22. Jute seed oil	Ton.						
23. Soya bean oil	Ton.						
24. Olive oil	Ton.						
25. Mowrah oil	Ton.						
26. Other oils	Ton.						
III. *Chemicals*—							
27. Caustic Soda	Ton.						
28. Soda Ash	Ton.						
29. Decolorising carbon	Ton.						
30. Bleaching earths	Ton.						
31. Nickel catalyst as 100% nickel ..	Ton.						
32. Sulphuric acid (in terms of 100% strength)	Ton.						
33. Common salt	Ton.						
34. Hydrogen	1,000 cub. ft. at N. T. P. dry ..						
35. Iron ore	Ton.						
36. Lime	Ton.						
37. Flavours	Cwt.						
38. Colours	Lb.						
39. Solvents	Ton						
40. Others (value only)							

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (i)	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year (ii)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
V. *Containers and packing materials*—							
41. Steel drums (state capacity)—							
(a).............. ..	Number						
(b).............. ..	Number						
(c).............. ..	Number						
(d).............. ..	Number						
42. Galvanized drums (state capacity)							
(a).............. ..	Number						
(b).............. ..	Number						
(c).............. ..	Number						
(d).............. ..	Number						
43. Wooden barrels (state capacity)—							
(a).............. ..	Number						
(b).............. ..	Number						
(c).............. ..	Number						
(d).............. ..	Number						
44. Tinplate containers (state capacity)							
(a).............. ..	Number						
(b).............. ..	Number						
(c).............. ..	Number						
(d).............. ..	Number						
45. Gunny bags (state capacity)—							
(a).............. ..	Number						
(b).............. ..	Number						
(c).............. ..	Number						
(d).............. ..	Number						
46. Paper, printed and plain ..	Ton.						
47. Packing cases—							
(a) Wooden	Number / Cub. ft. of timber						
(b) Fiberite	Number / Cub. ft. of material						
48. Others (value only)	..						
V. *Other materials including consumable stores*—							
(Value only)	..						
Total (of values only) ..	..						

	Amount paid for work done
	Rs.
I. Amount paid to other firms or factories for work done on materials given out	

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VII. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) ad- tions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].

I.........................

II.........................

III.........................

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4)	(ii) Additions to col. (6)	(iii) Additions to col. (8)
Rs..........	Rs..........	Rs..........

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made columns (3) and (4) or columns (5) and (5), as the case may be. With regard to any quantity of a material about which it is not known whet- it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity a- ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in th- year or held in stock for sale during a subsequent period. If these amounts are not directly available from the boo- of the factory, it should be noted that the amounts should cover the actual sales of each product and by-prod- effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at t- beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should incl- cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing mate- should not, however, be included in the figures of weight of products and by-products. Sales effected during the y- should include any transfers of products and by-products made to allied concerns and credit for whose value was secu- by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and b- product made in the year of return for sale, the value of sales to be taken into account should be the amount char- to customers *less* (i) discounts or rebates, allowances for returnable cases or other packing and any other drawba- allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges made f- delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (b) (1) from the amount charged to customers are not availa- separately for each product and by-product, the amount charged to customers may be included in the figure of va- entered in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that dedu- tions from the amount charged to customers specified in paragraph (b) (1) have not been made and (b) the follow- information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV):—

(i) Names of items which should be deducted (see paragraph (b) (1) above] from the amount charged customers in order to arrive at the ex-factory net selling value and which are included in the va- as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as ente- in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas p- duced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and sho- be included in the entry against the heading " All other products (value only) " under item " I. Products " of t- table.

(d) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufactur- process but were merely bought and re-sold in the same condition as received, should be excluded from the table bel-

(e) *Work done for other firms or customers on material supplied by them*—The total amount received for the w- *less* (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, railw- etc., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it sho- be " nil ". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product li- in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item in the table), the entry against this item in column (4) should be ' nil '. The space against this item also in colum- should not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value sh- be stated to the nearest rupee. Fractions should be omitted.

TABLE **CONFIDENTIAL**

...ucts and by-products ...de for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
Products—			
1. Unrefined oils—			Rs.
(a) Cottonseed oil	Ton		
(b) Linseed oil	Ton		
(c) Rape (*Sarson, Rai, Tori*) oil ..	Ton		
(d) Castor oil	Ton		
(e) Sesame (gingelly, *Til*) oil ..	Ton		
(f) Coconut oil	Ton		
(g) Groundnut oil	Ton		
(h) Hemp seed oil	Ton		
(i) Jute seed oil	Ton		
(j) Soya bean oil	Ton		
(k) Olive oil	Ton		
(l) Mowrah oil	Ton		
(m) Other unrefined oils ..	Ton		
2. Refined oils	Ton		
3. Edible hydrogenated oils other than margarine	Ton		
4. Margarine	Ton		
5. Industrial hydrogenated oils ..	Ton		
6. Hardened cococut oil	Ton		
7. Boiled and blown oil	Ton		
8. Sulphonated oils	Ton		
9. Others*—			
(a)	Ton		
(b)	Ton		
(c)	Ton		
(d) All other products (value only) ..			
By-products (i)—			
1. Oilcakes—			
(a) Cottonseed cakes	Ton		
(b) Linseed cake	Ton		
(c) Rapeseed cake	Ton		
(d) Castorseed cake	Ton		
(e) Sesameseed cake	Ton		
(f) Coconut cake	Ton		
(g) Groundnut cake	Ton		
(h) Other cakes	Ton		
2. Oxygen	1,000 cub.-ft. at N. T. P. dry.		
3. Soap-stock (as 100% fatty matter) ..	Ton		
4. Acid oils (as 100% fatty matter)	Ton		
5. Others (ii)—			
(a)	Ton		
(b)	Ton		
(c)	Ton		
(d) All other by-products (value only)			
		Total ..	
			Amount received for work done
Work done for other firms or customers on materials supplied by them ..			Rs.
Total value of products and by-products made for sale and work done ..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified ...paragraph (b) (1) of instructions relating to this Part have not been made from the value of sales effected during the ...r but the amount charged to the customers without these deductions has been included in the figures entered in ...umn (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (b) of instructions to this Part]. { I.............. II.............. III.............. IV.............. V.............. VI..............

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs......................

*Here should be entered the name of each important product not already specified by name under item "I. Products", and the unit of ...ntity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). ...mportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in ...relevant column.

(i) This includes waste products.

(ii) Here should be entered the name of each important by-product and waste-product not already specified by name under item "II. ...products", and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by...duct and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste-products should be lumped under the ...ading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(9)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority.

(1) Name of Province...

(2) Code number of the factory.................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December 19 .)

PAINTS AND VARNISHES

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..
   ....
   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
   ....
   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

---

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

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Form No. CMI-(2)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory......................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December 19 .)

PAINTS AND VARNISHES

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with ..e instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods ..ich undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by ..e factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to ..e Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 ..ys of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British ..dia or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, ..lating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should ..furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From..................to..................

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory ..not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be ..en as on the date on which the accounts of the factory were last closed. In either case the date to which the parti- ..rs refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table ..ms (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up ..ital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between ..different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken ..ean value according to the books of the factory on the date to which the particulars furnished in this Part relate. ..items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount ..tten off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only ..t portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been ..sed or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against ..se items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed ..ital in question, the present book value of the amount originally paid should be included in the amount to be entered ..column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items ..entered in the table has been arrived at by writing of depreciation in respect of the year immediately preceding the ..te to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under ..ction 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on....................19 .

(2) The accounts of the factory are closed on*......................and the accounting year of the factory is from........................to........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate†..............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for any items of fixed capital taken on lease or rent.
I. Paid-up capital—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£ —................	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
	Rs.	Rs.
II. Productive capital employed—		
(1) *Fixed capital*		
(*i*) Value of factory building and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc. ..	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) " Worker " means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) " Persons other than workers " should include all employees not covered by the term " worker " as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) " Adult " means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult " under the Factories Act, 1934.

(*h*) " Child " means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an " adult " under the Factories Act, 1934.

(*i*) Particulars relating to " workers " employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to " workers " employed through contractors are available, the entries against the side-heading ' Employed through contractors ' should be " not available " in the relevant columns.

(*j*) If any class of " workers "—' men ', ' women ', ' boys ' and ' girls '—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be ' nil '. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
A. Workers .. Adults .. Men .. Employed directly by factory.				
A. Workers .. Adults .. Men .. Employed through contractors.				
A. Workers .. Adults .. Women .. Employed directly by factory.				
A. Workers .. Adults .. Women .. Employed through contractors.				
A. Workers .. Children .. Boys .. Employed directly by factory.				
A. Workers .. Children .. Boys .. Employed through contractors.				
A. Workers .. Children .. Girls .. Employed directly by factory.				
A. Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
B. Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purcha value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electrici etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced the factory should not be included. If the amounts are not directly available from the books of the factory it sh be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beg ning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year shou be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from alli concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of th factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fu of electricity and of other items specified in the table, consumed during the year, the purchase value of the quanti purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electrici transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to t payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by t factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be include If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not cove by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value sho be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particul relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the ye covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank agai any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.		
2. Coke (all kinds)	Ton.		
3. Charcoal	Maund (of 82 2/7 lbs.)		
4. Firewood	Maund (of 82 2/7 lbs.)		
5. Fuel oils	Gallon.		
6. Other fuels (value only)	——		
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour		
III. **Coal gas**	1,000 Cub. ft.		
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.		
2. Other lubricants	{ Gallon.		
	{ Cwt.		
V. **Water**	1,000 Gallons.		
		TOTAL ..	

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IX) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the column (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item VIII in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item VIII in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—							
1. Pig Lead	Cwt.						
2. Barytes	Cwt.						
3. Lithopone	Cwt.						
4. Chrome colours	Cwt.						
5. Zinc Sulphide	Cwt.						
6. Barium Sulphate	Cwt.						
7. Cadium Sulphide	Cwt.						

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TABLE—CONTD.

Materials (other than those specified in Part (D) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I—*Basic Materials*—concld.							
8. Zinc Oxide	Cwt.						
9. White Lead	Cwt.						
10. Red Lead	Cwt.						
11. Red Oxide	Cwt.						
12. Whiting	Cwt.						
13. Bitumen	Cwt.						
14. Ochres and other earth colours..	Cwt.						
15. Sulphur	Cwt.						
16. Carbon and lamp black ..	Cwt.						
17. Others (value only)							
II. *Gums and resins*—							
18. Congo copal gum	Cwt.						
19. Ester gum	Cwt.						
20. Rosin	Cwt.						
21. Shellac	Cwt.						
22. Resins (synthetic)	Cwt.						
23. Others (value only)	..						
III. *Drying oils*—							
24. Linseed oil	Cwt.						
25. Tung oil	Cwt.						
26. Castor oil	Cwt.						
27. Others (value only)							
IV. *Solvents and thinners*—							
28. Spirit, methylated	Gallon.						
29. Spirit, white	Gallon.						
30. Turpentine	Cwt.						
31. Glycerine	Cwt.						
32. Naphtha	Cwt.						
33. Others (value only)							
V. *Acids*—							
34. Sulphuric Acid (in terms of 100% strength)	Cwt.						
35. Nitric Acid (in terms of 100% strength)	Cwt.						
36. Hydrochloric Acid (in terms of 1·14 specific gravity).	Cwt.						
VI. *Packing materials*—							
37. 1-Gallon tins	Number.						
38. 5-Gallon drums	Number.						
39. 56-lb. drums	Number.						
40. 56-lb. kegs	Number.						

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TABLE—CONCLD.

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I. *Packing materials*—contd.							
41. Other containers (not specified above	Number.						
42. Kraft paper	Cwt.						
43. Waterproof packing paper reinforced	Cwt.						
44. Waterproof packing paper not re-inforced..	Cwt.						
45. Strawboard	Cwt.						
46. Boards other than strawboard ..	Cwt.						
47. Others (value only)							
II. *Other materials including consumable stores*—							
(value only)							
Total (of values only) ..							

	Amount paid for work done.
	Rs.
III. Amount paid to other firms or factories for work done on materials given out ..	....

IX. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].
- I..
- II...
- III..—

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs............ (*ii*) Additions to col. (6) Rs.............. (*iii*) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include

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cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materi should not, however, be included in the figures of weight of products and by-products. Sales effected during the ye should include any transfers of products and by-products made to allied concerns and credit for whose value was secur by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered i the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value—*

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and product made in the year of return for sale, the value of sales to be taken into account should be the amount char to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbac allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made f delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not availab separately for each product and by-product, the amount charged to customers may be included in the figure of val entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that ded tions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the followi information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged t customers in order to arrive at the ex-factory net selling value and which are included in the val as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as enter in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas pr duced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and shou be included in the entry against the heading " All other products (value only) " under item " I. Products" of t table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufactur process but were merely bought and re-sold in the same condition as received, should be excluded from the table bel

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the wo *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railwa etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it sho be " nil ". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product lis in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item I in the table), the entry against this item in column (4) should be ' nil '. The space against this item also in column should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value sho be stated to the nearest rupee. Fractions should be omitted .

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. *Products*—			
1. Paints—			
(*a*) Paste paints	Cwt.		
(*b*) Ready mixed paints ..	Cwt.		
2. Dry colours—			
(*a*) Red Lead	Cwt.		
(*b*) White Lead	Cwt.		
(*c*) Zinc Oxide	Cwt.		
(*d*) Yellow Chromes	Cwt.		
(*e*) Prussian Blue	Cwt.		
(*f*) Other dry colours	Cwt.		
3. Other paints and colours	Cwt.		
4. Oils—			
(*a*) Linseed oil	Cwt.		
(*b*) Other oils	Cwt.		
5. Enamels	Cwt.		
6. Varnishes	Cwt.		
7. Others* :—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other products (value only) ..			

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TABLE—CONCLD.

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
II. By-products (*i*)—			
1.			
2.			
3.			
4. All other by-products (value only) ..			
		Total ..	
			Amount received for work done
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			....
Total value of products and by-products made for sale and work done ..			Rs. ....

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) —

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].

I............... II..................
III............... IV..................
V............... VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs......................

*Here should be entered the name of each important product not already specified under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(*i*) This includes waste products. Here should be entered the name of each important by-product and waste-product, and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

Form No. CMI.(10)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority

(1) Name of Province......................................

(2) Code number of factory......................................

INDUSTRIAL STATISTICS, ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

SOAP

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

*The word 'occupier' is used here in the same sense as in the Factories Act, 1934.

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Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post Office .. ..
3. Business address of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post office .. ..
4. Name and address of the person owning the factory .. ..

   ....

   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....

   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. .. Rs. ....
....	(2) Sterling capital .. .. £. ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

   or
8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

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Form No. CMI-(10)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory....................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

SOAP

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................... to ....

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on....................19 .

(2) The accounts of the factory are closed on*......................and the accounting year of the factory is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†..............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. Paid-up-capital—		Annual rent paid for any items of fixed capital taken on lease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than' as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (b) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
Workers .. Adults .. Men .. Employed directly by factory.				
Workers .. Adults .. Men .. Employed through contractors.				
Workers .. Adults .. Women .. Employed directly by factory.				
Workers .. Adults .. Women .. Employed through contractors.				
Workers .. Children .. Boys .. Employed directly by factory.				
Workers .. Children .. Boys .. Employed through contractors.				
Workers .. Children .. Girls .. Employed directly by factory.				
Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
B. Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purch value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electri etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced the factory should not be included. If the amounts are not directly available from the books of the factory it be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beg ning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year sh be taken at the book value. Purchases made during the year should include fuel, electricity, etc, acquired from al concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of of electricity and of other items specified in the table, consumed during the year, the purchase value of the quan purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electric transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be includ If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not cove by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value sh be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, partic relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the y covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank again any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1,000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants .. .. {	Gallon. / Cwt.	....	....
V. **Water**	1,000 Gallons.	....	....
		TOTAL	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of ach material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-ucts made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which are *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be cluded. If the amounts are not directly available from the books of the factory, it should be noted that the amounts ould cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* ocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. urchases made during the year should include materials acquired from allied concerns. The purchase value of such ansactions should be taken as equal to the value entered in the books of the factory in respect of which this return made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during e year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material rchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses curred in transporting the material to the factory should be added to the payment made to the seller of the material less transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for ch material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4),) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the ditions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in e space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing ocess but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item VI in the table)*—The total amount paid to other firms or tories for work done on materials given out to them *plus* transport and any other charges incurred on these goods ould be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil' ces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, no payment was made to other firms or factories for work done on materials given out to them (item VI in the table), e entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Raw materials*—							
Tallows :—							
1. Animal fat	Ton.						
2. Dupa fat	Ton.						
3. Kokum fat	Ton.						
4. Hydrogenated oils :—							
(a) Vegetables	Ton.						
(b) Fish..	Ton.						
5. Stearine	Ton.						
6. Others	Ton.						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I.—*Raw materials*—concld.			Rs.		Rs.		Rs.
Oils :—							
7. Palm oil	Ton.						
8. Mowrah oil ..	Ton.						
9. Pongam oil (Karanj)	Ton.						
10. *Cocculus Indicus* oil	Ton.						
11. Cocoanut oil ..	Ton.						
12. Palm Kernel oil	Ton.						
13. Poonam oil ..	Ton.						
14. Neem oil	Ton.						
15. Nahor seed oil ..	Ton.						
16. Castor oil	Ton.						
17. Groundut oil	Ton.						
18. Maroli oil (Chalmugra)	Ton.						
19. Punnal oil	Ton.						
20. Mustard oil	Ton.						
21. Sesame oil	Ton.						
22. Rape seed oil	Ton.						
23. Cotton seed oil	Ton.						
24. Maize oil	Ton.						
25. Soya bean oil	Ton.						
26. Niger seed oil	Ton.						
27. Linseed oil	Ton.						
28. Ganja seed oil	Ton.						
29. Fish oil	Ton.						
30. Acid oil	Ton.						
31. Soap stock (as 100% fatty matter)	Ton.						
32. Other oils	Ton.						
II. *Chemicals*—							
33. Rosin	Ton.						
34. Caustic Soda	Ton.						
35. Soda Ash	Ton.						
36. Sodium Bicarbonate ..	Ton.						
37. Caustic Potash	Ton.						
38. Potassium Carbonate ..	Ton.						
39. Potassium Bicarbonate ..	Ton.						
40. Common salt	Ton.						
41. Sodium Silicate (Solid equivalent)	Ton.						
42. Potassium Silicate (Solid equivalent.)	Ton.						
43. Talc	Ton.						

CONFIDENTIAL

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR — *Indigenous*		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
II.—*Chemicals*—concld.			Rs.		Rs.		Rs.
44. Borax	Ton.						
45. Glauber Salt	Ton.						
46. Hydrochloric Acid (in terms of 1·14 specific gravity)	Ton.						
47. Sulphuric Acid (in terms of 100 % strength).	Ton.						
48. Alum	Ton.						
49. Ferric Chloride	Ton.						
50. Aluminium Sulphate	Ton.						
51. Bleaching earths and carbons	Ton.						
52. Others	Ton.						
III. *Perfumes and colours*—							
53. Essential oils	Cwt.						
54. Chemical aromatics	Cwt.						
55. Colours	lb.						
IV. *Packing materials*—							
56. Wrapping paper (tissue, glacine, etc.), other than kraft	Cwt.						
57. Kraft paper	Cwt.						
58. Printed labels and wrappers	Cwt.						
59. Boards including cartons	Cwt.						
60. Waterproof packing paper	Cwt.						
61. Packing cases (Fiberite and similar type)	Number / Cubic feet of material						
62. Packing cases (wooden)	Number / Cubic feet of timber.						
63. 90 gallobs steel drums	Number.						
64. 45 gallons steel drums.	Number.						
65. Wooden drums	Number.						
66. Other containers	Number.						
67. Other pakcing materials (value only)	..						
V. *Other materials including consumable stores*— (value only)	..						
Total (of values only) ..							

Amount paid for work done.	Rs.

VI. Amount paid to other firms or factories for work done on materials given out .. ..

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Form No. CMI-(11)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province ....

(2) Code number of the factory ....

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

TANNING

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..

....

....

5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

....

....

6. If the factory is owned by a firm which also owns any other factory or carries on any other business, following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

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7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

Form No. CMI-(11)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

TANNING

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with he instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods hich undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by he factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to he Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 ays of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British ndia or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, lating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should e furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From..................to....................

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory re not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be iven as on the date on which the accounts of the factory were last closed. In either case the date to which the partirs refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up apital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between he different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken o mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. or items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount ritten off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only hat portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been eased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against hese items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed apital in question, the present book value of the amount originally paid should be included in the amount to be entered n column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(Particulars in the table below relate to capital structure as on....................19 .

(2) The accounts of the factory are closed on*........................and the accounting year of the fa
is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been ar
at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars r
at a rate†..............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the In
Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. Paid-up Capital		Annual rent paid fo items of fixed ca taken on lease or re
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER **19** .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indi
with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff sho
included. Employees engaged in effecting delivery of the output should also be included, but persons employed i
retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting
(i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the
condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total nu
of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total m
of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be ob
by multiplying the total attendances during each shift by the number of hours that shift was worked and addin
product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls'
"Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of
"women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividi
aggregate total attendances on all working days by the total number of working days during the year. In reck
attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be co
Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working
Absence for hours only need not be considered. Total attendances on any day should be the total of the atte

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should b
here; for exa mple, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at ba
stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items f
total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to
bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, b
bills of exchange payable by the factory.

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...h shift worked during that day. Days on which the factory was closed for whatever cause and days on which the ...facturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime ...ngs and other additional payments. For the purpose of entries in this column no deductions from salaries and ...s should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Pay... of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the ...ess of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the ... of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are ...vailable, the total money value of the privileges, benefits or contributions may be entered in the space provided ...total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part ... machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental ... connected with the manufacturing processes or connected with the subject of the manufacturing processes, but ... not include any person solely employed in clerical capacity in any room or place where no manufacturing process ...ing carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined ...ragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or ...ther place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any ...n who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under ...Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who ...ompleted the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the ...ories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they ar... ...able with the person submitting the return. If no particulars relating to "workers" employed through contractor... ...vailable, the entries against the side-heading 'employed through contractors' should be "not available" in the ...ant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the ... against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be ...blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions ...ld be omitted.

TABLE

Classification of persons employed (1)	Total number of man-hours worked during the year (2)	Average number of persons employed per day (3)	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss (4)	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees (5)
			Rs.	Rs.
Workers .. Adults .. Men .. Employed directly by factory.				
Workers .. Adults .. Men .. Employed through contractors.				
Workers .. Adults .. Women .. Employed directly by factory.				
Workers .. Adults .. Women .. Employed through contractors.				
Workers .. Children .. Boys .. Employed directly by factory.				
Workers .. Children .. Boys .. Employed through contractors.				
Workers .. Children .. Girls .. Employed directly by factory.				
Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and pur[chase] value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electri[city] etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produ[ced in] the factory should not be included. If the amounts are not directly available from the books of the factory it sh[ould] be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beg[in]ning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year sh[ould] be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from al[lied] concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of [the] factory in respect of which this return is made.

(b) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of [fuel,] of electricity and of other items specified in the table, consumed during the year, the purchase value of the quan[tity] purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electri[city] transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to [the] payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by [the] factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be inclu[ded.] If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not cove[red] by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value sh[ould] be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particul[ars] relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the y[ear] covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank again[st] any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be state[d to] the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.		
2. Coke (all kinds)	Ton.		
3. Charcoal	Maund (of 82 2/7 lbs.)		
4. Firewood	Maund of 82 2/7 lbs.)		
5. Fuel oils	Gallon.		
6. Other fuels (value only)	—		
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour		
III. **Coal gas**	1000 Cub. ft.		
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.		
2. Other lubricants	Gallon. / Cwt.		
V. **Water**	1,000 Gallons.		
		TOTAL	

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(*a*) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(*i*) Names of items which should be added [see paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories* (*item V in the table*)—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Basic materials*—							
Hides and skins—							
1. Buffalo hides	Number.						
	Lb.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D), PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I. *Basic materials*—concld.			Rs.		Rs.		Rs.
Hides and skins—concld.							
2. Cow hides	Number / Lb.						
3. Other hides	Number / Lb.						
4. Cow-calfskins	Number / Lb.						
5. Buffalo-calfskins	Number / Lb.						
6. Goat skins	Number / Lb.						
7. Sheepe skins	Number / Lb.						
8. Reptile skins	Number / Lb.						
9. Other skins	Number / Lb.						
10. Pelts treated	Number / Lb.						
Tanning materials :—							
11. Wattle bark	Cwt.						
12. Mallet bark	Cwt.						
13. Babul bark	Cwt.						
14. Other barks	Cwt.						
15. Myrobalan	Cwt.						
16. Wattle bark extract	Cwt.						
17. Myrobalan extract	Cwt.						
18. Bran	Cwt.						
19. Fish oil	Cwt.						
20. Vegetable oil	Cwt.						
21. Others (value only)	..						
II—*Chemicals*—							
22. Sodium Sulphide ..	Cwt.						
23. Caustic Soda	Cwt.						
24. Soda Ash	Cwt.						
25. Sodium Bicarbonate	Cwt.						
26. Sodium Bichromate	Cwt.						
27. Sulphuric Acid (in terms of 100 per cent strength)	Cwt.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous of imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(4)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II—*Chemicals*—concld.							
28. Lime	Ton.						
29. Ammonium Sulphate ..	Cwt.						
30. Boric Acid	Cwt.						
31. Chrome tanning salt	Cwt.						
32. Dyes	Cwt.						
33. Others (value only)	..						
III—*Packing materials*—							
34. Gunny cloth	Cwt.						
35. Kraft paper	Cwt.						
36. Wooden cases	Number.						
37. Others (value only)	..						
IV—*Other materials including consumable stores*—							
(Value only)							
Total (of values only) ..	..						
							Amount paid for work done
							Rs.
V—Amount paid to other firms or factories for work done on materials given out		..		..		..	

VI. The following particulars are to be furnished only if in making entries in columns (4) , (6) and (8) additions specified in paragraph (b) ((1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].

I...

II..

III...

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs.............

(*ii*) Additions to col. (6) Rs...............

(*iii*) Additions to col. (8) Rs.............

*(*i*) If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

(*ii*) 'Maund' in this column means a maund of 82¼ lbs.

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PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in the year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV):–

(*i*) Names of items which should be deducted see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. Products—			
1. Sole leather	Lb.		
2. Harness and saddlery leather ..	Lb.		
3. Belting leather	Lb.		
4. Other heavy leathers	Lb.		
5. Upholstery leather	Sq. ft.		
6. East India kips	Lb.		
7. Upper leather, vegetable tanned (including tanned, and tanned and dressed cow hides)	Lb.		

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TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
I. *Products*—concld.			Rs.
8. Upper leather, chrome tanned (including tanned, and tanned and dressed cow hides)	Sq. ft.		
9. Sheep and goat skins, vegetable tanned	Lb.		
10. Sheep and goat skins, chrome tanned ..	Sq. ft.		
11. Sheep and goat skins, semi-chrome tanned	Sq. ft.		
12. Reptile skins	Number		
13. Others*—			
(a)			
(b)			
(c)			
(d) All other products (value only) ..			
II. *By-products* (i)			
1. Tanned splits	Lb.		
2. Glue pieces, fleshings, trimmings, etc.	Lb.		
3. Wool and hair	Lb.		
4. Others (ii)—			
(a)			
(b)			
(c)			
(d) All other by-products (value only)			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (b) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (b) of instructions to this Part].

I.................. II..................
III.................. IV..................
V.................. VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

*Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in column (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(i) This includes waste products.

(ii) Here should be entered the name of each important by-product and waste-product not already specified by name under item "II. By-products," and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste-product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(12)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of factory....................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

CEMENT

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....
....
....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post Office .. ..
3. Business address of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post office .. ..
4. Name and address of the person owning the factory .. ..
....
....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
....
....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1) ....
....
....

(2) ....
....
....

(3) ....
....
....

Total paid-up capital of the firm.

(1) Rupee capital .. .. Rs. ....

(2) Sterling capital .. .. £ ....

(3) Other foreign capital (state currency unit) .. ..

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

CONFIDENTIAL

Form No. CMI-(12)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

CEMENT

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no interevning manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to ....

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing of depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on..................... 19 .

(2) The accounts of the factory are closed on*.....................and the accounting year of the fa
is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been ar
at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars re
at a rate†..............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the In
Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for items of fixed ca taken on lease or re (3)
I. Paid-up capital—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indi
with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff shou
included. Employees engaged in effecting delivery of the output should also be included, but persons employed in
retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting
i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the
condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total n
of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total n
of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be o
by multiplying the total attendances during each shift by the number of hours that shift was worked and addin
product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls'
"Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of '
'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividi
aggregate total attendances on all working days by the total number of working days during the year. In reck
attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be co
Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed sh
given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (b)
partly finished products, (c) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from th
debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees
exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans
exchange payable by the factory.

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...sence for hours only need not be considered. Total attendances on any day should be the total of the attendanc... each shift worked during that day. Days on which the factory was closed for whatever cause and days on which th... manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime ...rnings and other additional payments. For the purpose of entries in this column no deductions from salaries and ...ages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Pay...ent of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the ...usiness of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the ...rofit of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are ...ot available, the total money value of the privileges, benefits or contributions may be entered in the space provided ...r 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part ...f the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental ...o or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but ...oes not include any person solely employed in clerical capacity in any room or place where no manufacturing process ...being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined ...n paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or ...ny other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any ...erson who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under ...he Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who ...as completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the ...Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are ...vailable with the person submitting the return. If no particulars relating to "workers" employed through contractors ...re available, the entries against the side-heading 'Employed through contractors' should be "not available" in the ...elevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the ...ntry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be ...ft blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions ...hould be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
Workers	Adults	Men	Employed directly by factory.				
			Employed through contractors.				
		Women	Employed directly by factory.				
			Employed through contractors.				
	Children	Boys	Employed directly by factory.				
			Employed through contractors.				
		Girls	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
Persons other than workers			..				
			Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19

Instructions for filling up this Part

(*a*) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purch value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electric etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced the factory should not be included. If the amounts are not directly available from the books of the factory it s be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the be ning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year sh be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from al concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of factory in respect of which this return is made.

(*b*) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of f of electricity and of other items specified in the table, consumed during the year, the purchase value of the quanti purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electric transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be includ If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not cove by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value sho be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particu relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the y covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank again any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.		
2. Coke (all kinds)	Ton.		
3. Charcoal	Maund (of 82 2/7 lbs.)		
4. Firewood	Maund (of 82 2/7 lbs.)		
5. Fuel oils	Gallon.		
6. Other fuels (value only)	—		
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour		
III. **Coal gas**	1000 Cub. ft.		
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.		
2. Other lubricants	Gallon.		
	Cwt.		
V. **Water**	1000 Gallons.		
		TOTAL ..	

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (*1*) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item V) :—

(i) Names of items which should be added [see paragraph (b) (*1*) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item IV in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil.' Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item IV in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year *					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Basic materials*—							
1. Limestone including Calcite ..	Ton.						
2. China clay	Ton.						
3. Fireclay	Ton.						
4. Laterite	Ton.						

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Materials (other than those specified in Part (D)) purchased and sonsumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—concld.							
5. Bauxite	Ton.						
6. Gypsum	Ton.						
7. Silica sand and granulated blast furnace slag	Ton.						
8. Others	Ton.						
II— *Packing materials*—							
9. Wooden casks lined with water-proof paper	Number.						
10. Gunny bags	Ton.						
	Number.						
11. Paper liners	Ton.						
	Number.						
12. Waterproof packing paper not re-inforced.. ..	Ton.						
13. Waterproof packing paper jute or cotton re-inforced ..	Ton.						
14. Paper bags	Ton.						
	Number.						
15. Others (value only)	..						
III—*Other materials including consumable stores*—							
(Value only)							
Total (of values only) ..							

	Amount paid for work done.
	Rs.
IV—Amount paid to other firms or factories for work done on materials given out	

V. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in para (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part]

I.. : ....

II..........

III.......... ....

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4) Rs. ....

(ii) Additions to col. (6) Rs. ....

(iii) Additions to col. (8) Rs. ....

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

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PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work less (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. *Products*—			
1. Portland cement, normal ..	Ton.		
2. Portland cement, rapid hardening	Ton.		
3. Portland cement, white and coloured	Ton.		
4. Alumina cement, all kinds ..	Ton.		
5. Water repellent cement	Ton.		

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Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. Products—concld.			
6. Puzzolanic cements (such as Sand cement, Blast Furnace Slag cement, etc.)	Ton.		
7. Refractory bricks (including fire-bricks)	Ton. / Number.		
8. Roofing tiles	Ton. / Number		
9. Others*—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other products (value only)			
II. By-products (*i*)—			
1.			
2.			
3.			
4. All other by-products (value only) ..			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them			
Total value of products and by-products made for sale and work done ..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].

I.................II..........
III.................IV..........
V.................VI..........

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

*Here should be entered the name of each important product not already specified by name under item "I. Products", and the quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the column.

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Form No. CMI-(13)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending **31st December 19** .)

GLASS AND GLASSWARE

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   - (i) Street or road .. ..
   - (ii) Town .. ..
   - (iii) District .. ..
   - (iv) Post Office .. ..
3. Business address of the factory :
   - (i) Street or road .. ..
   - (ii) Town .. ..
   - (iii) District .. ..
   - (iv) Post office .. ..
4. Name and address of the person owning the factory .. ..

   ....

   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....

   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) ....
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

   or
8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

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Form No. CMI-(13)

To be filled in by the Statistics Authority

(1) Name of the Province..

(2) Code number of the factory....................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 and for the year ending 31st December, **19** .)

GLASS AND GLASSWARE

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 ....

(*iii*) If the factory is a seasonal factory, the normal duration of the season ....From.................. to ....

PART (B)

CAPITAL STRUCTURE AS ON 31st DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amounts written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (8)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital as entered in the table has been arrived at by writing of depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed in **Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.**

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TABLE

(1) Particulars in the table below relate to capital structure as on......................**19** .

(2) The accounts of the factory are closed on*......................and the accounting year of the factory is from..............................to..............................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†..............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. Paid-up capital—		Annual rent paid for any items of fixed capital taken on lease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	**(3)**
II. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31st DECEMBER **19** .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days.

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than', 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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Absence for hours only need not be considered. Total attendances on any day should be the total of the attendan on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which t manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overti earnings and other additional payments. For the purpose of entries in this column no deductions from salaries a wages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Pa ment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in t business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of t profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) a not available, the total money value of the privileges, benefits or contributions may be entered in the space provid for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any pa of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever inciden to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, bu does not include any person solely employed in clerical capacity in any room or place where no manufacturing proce is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defin in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises o any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes a person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" und the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person wh has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under th Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they a available with the person submitting the return. If no particulars relating to "workers" employed through contractor are available, the entries against the side-heading 'Employed through contractors' should be "not available" in th relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, th entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not b left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Frac should be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money valu of any privilege or benefit or contributio not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	
			Rs.	Rs.
A. Workers .. Adults .. Men .. Employed directly by factory.				
A. Workers .. Adults .. Men .. Employed through contractors.				
A. Workers .. Adults .. Women .. Employed directly by factory.				
A. Workers .. Adults .. Women .. Employed through contractors.				
A. Workers .. Children .. Boys .. Employed directly by factory.				
A. Workers .. Children .. Boys .. Employed through contractors.				
A. Workers .. Children .. Girls .. Employed directly by factory.				
A. Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
B. Persons other than workers ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton	....	....
2. Coke (all kinds)	Ton	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon	....	....
2. Other lubricants	{ Gallon	....	....
	{ Cwt.	....	....
V. **Water**	1000 Gallons	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMRER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase valu[e of] each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and b[y-] products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials w[hich] were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should n[ot be] included. If the amounts are not directly available from the books of the factory, it should be noted that the amou[nts] should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and l[ess] stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book val[ue]. Purchases made during the year should include materials acquired from allied concerns. The purchase value of su[ch] transactions should be taken as equal to the value entered in the books of the factory in respect of which this retur[n] is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed du[ring] the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of mate[rial] purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expe[nses] incurred in transporting the material to the factory should be added to the payment made to the seller of the mate[rial] unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be ad[ded] to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately [for] each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns [(4),] (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that [the] additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished [in] the space provided for the purpose at the bottom of the table (item V) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to se[llers] in order to arrive at the purchase value and which are not included in the value as ente[red,] and

(ii) the total amount which should be added to the value of materials as entered in each of the colu[mns] (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufactu[ring] process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item IV in the table)*—The total amount paid to other firm[s or] factories for work done on materials given out to them *plus* transport and any other charges incurred on these g[oods] should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be '[nil'.] Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Simi[larly,] if no payment was made to other firms or factories for work done on materials given out to them (item IV in the ta[ble]) the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be st[ated] to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECI[FIED] IN PART (D) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purch[ase] val[ue]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
I. *Raw materials and Chemicals*—			Rs.		Rs.		
1. Ammonium Nitrate	Cwt.						
2. Arsenious Oxide	Cwt.						
3. Barium Carbonate	Cwt.						
4. Borax	Cwt.						
5. Cadmium Sulphide	Cwt.						
6. Carbon	Cwt.						
7. Copper Oxide	Cwt						
8. Copper Sulphate	Cwt.						
9. Cobalt Oxide	Cwt.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATTERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(4)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Raw materials and Chemicals*—concld							
10. Cryolite	Cwt.						
11. Dolomite	Cwt.						
12. Felspar	Cwt.						
13. Fluorspar..	Cwt.						
14. Iron Oxide	Cwt.						
15. Limestone	Cwt,						
16. Manganesr Di-oxide ..	Cwt.						
17. Potassium Bichromate	Cwt.						
18. Red Lead	Cwt.						
19. Saltpetre	Cwt.						
20. Sand	Cwt.						
21. Soda Ash	Cwt.						
22. Sodium Sulphate (Salt Cake) ..	Cwt.						
23. Sulphur	Cwt.						
24. Selenium with or without Cadmium Sulphide	Cwt.						
25. Shell lime	Cwt.						
26. Uranium Oxide	Cwt.						
27. Zinc Oxide	Cwt.						
28. Others (value only)	..						
II. *Packing materials*—							
29. Tissue paper	Cwt.						
30. Kraft paper	Cwt.						
31. Paper for labels	Cwt.						
32. Straw board	Cwt.						
33. Other boards (including cartons)	Cwt.						
34. Wterproof packing paper, not reinforced	Cwt.						
35. Waterproof packing paper, jute or cotton reinforced ..	Cwt.						
36. Wooden cases	Number.						
37. Reed crates	Number.						
38. Others (value only)	..						
III. *Other materials including consumable stores*—							
(Value obly)	..						
Total (of values only) ..							
						Amount paid for work done.	
							Rs.
IV. Amount paid to other firm or factories for work done on materials given out ..					..		

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V. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragra (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].

I..

II..

III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4)	(ii) Additions to col. (6)	(iii) Additions to col. (8)
Rs............	Rs............	Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not kno whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity a ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in th year or held in stock for sale during a subsequent period. If these amounts are not directly available from the boo of the factory, it should be noted that the amounts should cover the actual sales of each product and by-produ effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at t beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should inclu cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materia should not, however, be included in the figures of weight of products and by-products. Sales effected during the ye should include any transfers of products and by-products made to allied concerns and credit for whose value was secur by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and product made in the year of return for sale, the value of sales to be taken into account should be the amount char to customers *less* (i) discounts or rebates, allowances for returnable cases or other packing and any other drawba allowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges mad delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (b) (1) from the amount charged to customers are not avail separately for each product and by-product, the amount charged to customers may be included in the figure of v entered in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that de tions from the amount charged to customers specified in paragraph (b) (1) have not been made and (b) the follo information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV:—

(i) Names of items which should be deducted [see paragraph (b) (1) above] from the amount charg customers in order to arrive at the ex-factory net selling value and which are included in the v as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as ent in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal ga duced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and be included in the entry against the heading "All other products (value only)" under item "I. Products" of table.

(d) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufa process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(e) *Work done for other firms or customers on material supplied by them*—The total amount received for th *less* (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, rai etc., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it s be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (it in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in colu should not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value be stated to the nearest rupee. Fractions should be omitted.

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TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
(1)	(2)	(3)	(4)
			Rs.
I. Products—			
1. Bangles	Dozen pairs.		
2. Bulbs for electric lamps ..	Gross.		
3. Shades for electric lamps ..	Gross.		
4. Other lampware (including chimneys for oil lamps and Hurricane lanterns).	Gross.		
5. Bottles and jars, stoppered ..	Gross.		
6. Bottles, without stoppers, capacity larger than 8 ozs.	Gross.		
7. Bottles, without stoppers, capacity 8 ozs. or less.	Gross.		
8. Tumblers	Gross.		
9. Other domestic ware ..	Gross.		
10. Laboratory ware (beakers, test-tubes, phials, tubing, etc.)	Gross.		
11. Thermos or vacuum flasks and jars ..	Gross.		
12. Ink-stands and ink pots ..	Gross.		
13. Paper weights	Gross.		
14. Glass cakes	Cwt.		
15. Beads	Cwt.		
16. Pressed glassware	Gross.		
17. Refractories	Cwt.		
18. Sheet glass	Cwt. / Sq. ft.		
19. Plate glass	Cwt. / Sq. ft.		
20. Others*			
(a)	..		
(b)	..		
(c)	..		
(d) All other products (Value only)	..		
Total ..	..		
II. By-products (i)—			
1.	..		
2.	..		
3.	..		
4. All other by-products (value only).	..		
Total ..	..		

	Amount received for work done.
	Rs.
III. Work done for other firms or customers on materials supplied by them ..	
Total value of products and by-products made for sale and work done ..	Rs.

*Here should be entered the name of each important product not already specified by name under item "I. Products", and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(i) This includes waste products. Here should be entered the name of each important by-product and waste product, and the unit of qunatity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4):—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].
I.................II.................
III.................IV.................
V.................VI.................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs.....................

Form No. CMI-(14)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province...

(2) Code number of factory...

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

CERAMICS

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....
....
....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..
....
....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
....
....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1) ....
....
....

(2) ....
....

Total paid-up capital of the firm.

(1) Rupee capital .. Rs. ....
(2) Sterling capital .. .. £ ....
(3) Other foreign capital (state currency unit) .. ..

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(3) ....
....
....

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

Form No. CMI-(14)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

CERAMICS

GENERAL INSTRUCTIONS FOR FILLING OF THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods ich undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to Statistics Authority and the name of the industry, in which the factory is engaged, communicated to him within 7 ys of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British dia or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, ating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to..................

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory e not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be ven as on the date on which the accounts of the factory were last closed. In either case the date to which the partilars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up apital in respect of the factory, for which this return is made, should be arrived at by reasonable allocation between he different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. or items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount ritten off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only at portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been ased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against hese items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed apital in question, the present book value of the amount originally paid should be included in the amount to be entered column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the ate to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under ection 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on..................... **19** .

(2) The accounts of the factory are closed on*......................and the accounting year of the fact
is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arriv
at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars rel
at a rate†............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indi
Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for a items of fixed capi taken on lease or rent
I. Paid-up capital—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
	Rs.	Rs.
II. Productive capital employed—		
(1) *Fixed capital*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products ..	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed shoul given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at bank stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items fro total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to emplo bills of exchange payable to the factory, and the debit items should be items like amounts due for goods supplied to the factory, loans bills of exchange payable by the factory.

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indi with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff shou included. Employees engaged in effecting delivery of the output should also be included, but persons employed i retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in th condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total n of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total n of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be ob by multiplying the total attendances during each shift by the number of hours that shift was worked and addi product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' " Workers " should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by divid aggregate total attendances on all working days by the total number of working days during the year. In rea attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be o Total attndances should be arrived at by taking the aggregate of daily attendances in respect of all working

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Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5)

(*f*) (*i*) " Worker " means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) " Persons other than workers " should include all employees not covered by the term " worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) " Adult " means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the sevententh year of age and has been certified to be an " adult " under the Factories Act, 1934.

(*h*) " Child " means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an " adult " under the Factories Act, 1934.

(*i*) Particulars relating to " workers " employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to " workers " employed through contractors are available, the entries against the side-heading ' Employed through contractors ' should be " not available " in the relevant columns.

(*j*) If any class of " workers "—' men ', ' women ', ' boys ' and ' girls '—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be ' nil '. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
A. Workers .. Adults .. Men .. Employed directly by factory.				
A. Workers .. Adults .. Men .. Employed through contractors.				
A. Workers .. Adults .. Women .. Employed directly by factory.				
A. Workers .. Adults .. Women .. Employed through contractors				
A. Workers .. Children .. Boys .. Employed directly by factory.				
A. Workers .. Children .. Boys .. Employed through contractors.				
A. Workers .. Children .. Girls .. Employed directly by factory.				
A. Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
B. Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank against any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)		....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. Coal gas	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		Total ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of ch material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-ducts made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which e *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be luded. If the amounts are not directly available from the books of the factory, it should be noted that the amounts ould cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* cks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. rchases made during the year should include materials acquired from allied concerns. The purchase value of such nsactions should be taken as equal to the value entered in the books of the factory in respect of which this return made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during e year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material rchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses curred in transporting the material to the factory should be added to the payment made to the seller of the material less transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for ch material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4),) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the ditions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in e space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to seller in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing ocess but were merely bought and re-sold in the same condit on as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or tories for work done on materials given out to them *plus* transport and any other charges incurred on these goods ould be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil' aces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly no payment was made to other firms or factories for work done on materials given out to them (item V in the table) e entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year *					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
Basic materials—							
1. China-clay	Ton.						
2. Fire-clay	Ton.						
3. Pipe-clay	Ton.						
4. Red-clay	Ton.						
5. White sand	Ton.						

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TABLE—CONCLD.

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year* — Indigenous: Quantity	Indigenous: Purchase value	Imported: Quantity	Imported: Purchase value	Not known whether indigenous or imported: Quantity	Not known whether indigenous or imported: Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—concld.							
6. Red sand	Ton.						
7. Felspar	Ton.						
8. Quartz	Ton.						
9. Magnesite	Ton.						
10. Chrome ore	Ton.						
11. Bauxite	Ton.						
12. Soap-stone	Ton.						
13. Marble chips	Ton.						
14. Gypsum	Ton.						
15. Others	Ton.						
II. *Chemicals*—							
16. Soda Ash	Cwt.						
17. Sodium Silicate	Cwt.						
18. Cobalt Oxide	Cwt.						
19. Zinc Oxide	Cwt.						
20. Aluminium Oxide	Cwt.						
21. Boric Acid	Cwt.						
22. Red Lead	Cwt.						
23. Chromium Oxide	Cwt.						
24. Soft Soap	Cwt.						
25. Solubriol	Cwt.						
26. Kerosene oil, white	Gallon.						
27. Others (value only)	..						
III. *Packing materials*—							
28. Kraft paper	Cwt.						
29. Other packing paper	Cwt.						
30. Paper for labels	Cwt.						
31. Strawboard	Cwt.						
32. Other boards (including cartons)	Cwt.						
33. Wooden cases	Number.						
34. Other packing cases or crates ..	Number.						
35. Hoops, iron	Cwt.						
36. Gunny cloth	Cwt.						
37. Others (value only)							
IV. *Other materials including consumable stores*— (value only)							
Total (of values only) ..							

V. Amount paid to other firms or factories for work done on materials given out — Amount paid for work done: Rs.

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VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (l) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].

I..

II..

III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4)	(ii) Additions to col. (6)	(iii) Additions to col. (8)
Rs............	Rs..............	Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in umns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether as indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and -factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that ar or held in stock for sale during a subsequent period. If these amounts are not directly available from the books the factory, it should be noted that the amounts should cover the actual sales of each product and by-product fected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the ginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include st of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials ould not, however, be included in the figures of weight of products and by-products. Sales effected during the year ould include any transfers of products and by-products made to allied concerns and credit for whose value was secured book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in e books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-oduct made in the year of return for sale, the value of sales to be taken into account should be the amount charged customers *less* (i) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks lowed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges made for elivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (b) (1) from the amount charged to customers are not available parately for each product and by-product, the amount charged to customers may be included in the figure of value tered in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that deduc-ons from the amount charged to customers specified in paragraph (b) (1) have not been made and (b) the following formation *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(i) Names of items which should be deducted [see paragraph (b) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas pro-uced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should included in the entry against the heading "All other products (value only)" under item "I. Products" of the ble.

(d) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing rocess but were merely bought and re-sold in the same condition as received, should be excluded from the table below

(e) *Work done for other firms or customers on material supplied by them*—The total amount received for the work ss (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, railways, c., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it should "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) ould not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value should stated to the nearest rupee. Fractions should be omitted.

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TABLE

Products and by-products made for sale and work done.	Unit of quantity	Quantity made during the year for sale.	Ex-factory net selling value.
(1)	(2)	(3)	(4)
			Rs.
I. Products—			
1. Domestic ware :—			
(a) Tea cups and saucers ..	1,000 pieces		
(b) Cofee cups and saucers ..	1,000 pieces		
(c) Tea pots	1,000 pieces		
(d) Cofee pots	1,000 pieces.		
(e) Plates, 7″ to 10″ diameter ..	1,000 pieces		
(f) other plates and dishes ..	1,000 pieces.		
(g) Jugs, mugs, tureens, finger bowls, etc.	1,000 pieces.		
(h) other domestic ware.. ..	1,000 pieces.		
2. Electrical insulators, high tension ..	1,000 pieces.		
3. Electrical insulators, low tension ..	1,000 pieces		
4. Sanitary equipment and fittings (specify principal types)—			
(a)	..		
(b)	..		
(c)	..		
(d) Others	..		
5. Pipes (specify principal types) ..			
(a)	..		
(b)	..		
(c)	..		
(d) Others			
6. Refractories (specify principal types)—			
(a)	..		
(b)	..		
(c)	..		
(d) Others	..		
7. Tiles, glazed	1,000 pieces.		
8. Tiles, Terracotta	1,000 pieces.		
9. Earthern and stone ware for chemicals..	1,000 pieces.		

TABLE—concld. **CONFIDENTIAL**

Products and by-products made for sale and work done.	Unit of quantity.	Quantity made during the year for sale.	Ex-factory net selling value
(1)	(2)	(3)	(4)
			Rs.
10. *Others* (*i*)—			
(*a*)	..		
(*b*)	..		
(*c*)	..		
(*d*)	..		
(*e*)	..		
(*f*)	..		
(*g*) All other products (value only) ..	..		
Total ..	..		
II. *By-products* (*ii*)—			
1.	..		
2.	..		
3.	..		
4. All other by-products (value only)	..		
Total	..		
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them		..	....
Total value of products and by-products made for sale and work done		..	Rs. ....

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].

I............... II...................
III............... IV...................
V............... VI...................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs.....................

(*i*) Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(*ii*) This includes waste products.

Here should be entered the name of each important by-product and waste product and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "all other by-products (value only)" and only the value stated in relevant column.

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Form No. CMI-(15)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory.................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

PLYWOOD AND TEACHESTS

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which the return is made .. ..
2. Location of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post Office .. ..
3. Business address of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post office .. ..
4. Name and address of the person owning the factory .. ..

....

5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

....

6. If the factory is owned by a firm which also owns any other factory or carries on any other business following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ......
....	(2) Sterling capital .. .. £ ......
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

CONFIDENTIAL

Form No. CMI-(15)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

PLYWOOD AND TEACHESTS

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From..................to....................

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.....................19 .

(2) The accounts of the factory are closed on*.....................and the accounting year of the factory is from.........................to.........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate†.........................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for any items of fixed capital taken on lease or rent (3)
I. Paid-up capital—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£ —.....................	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	**(3)**
	Rs.	Rs.
II. Productive capital employed—		
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in a retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting business (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working d

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at bank, ... stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to ... bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, ... bills of exchange payable by the factory.

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bsence for hours only need not be considered. Total attendances on any day should be the total of the attendances each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the anufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime rnings and other additional payments. For the purpose of entries in this column no deductions from salaries and ages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payent of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the isiness of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the ofits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are t available, the total money value of the privileges, benefits or contributions may be entered in the space provided r 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but oes not include any person solely employed in clerical capacity in any room or place where no manufacturing process being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or ny other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any erson who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under he Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who as completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the actories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are vailable with the person submitting the return. If no particulars relating to "workers" employed through contractors re available, the entries against the side-heading 'Employed through contractors' should be "not available" in the elevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the ntry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be eft blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions hould be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year l s fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employe s
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers ..							
				Total ..			

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19

Instructions for filling up this Part

(*a*) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purcha[se] value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electrici[ty,] etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced [in] the factory should not be included. If the amounts are not directly available from the books of the factory it shoul[d] be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the begi[n]ning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year sho[uld] be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from all[ied] concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of [the] factory in respect of which this return is made.

(*b*) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fu[el,] of electricity and of other items specified in the table, consumed during the year, the purchase value of the quanti[ty] purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electric[ity] transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to th[e] payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by th[e] factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be include[d.] If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not cover[ed] by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value shoul[d] be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particula[rs] relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the ye[ar] covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank again[st] any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated [to] the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons	....	....
		TOTAL ..	....

CONFIDENTIAL

PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(*a*) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VIII) :—

(*i*) Names of items which should be added [see paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories* (*item VII in the table*)—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item VII in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Timber*—							
1. Padauk wood	Cub. ft.						
2. Teak wood	Cub. ft.						
3. Black wood	Cub. ft.						
4. Laurel wood	Cub. ft.						
5. Sissoo wood	Cub. ft.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year (*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Timber*—concld.							
6. Toon wood	Cub. ft.						
7. Chikrassi wood	Cub. ft.						
8. Hollock wood	Cub. ft.						
9. Simul wood	Cub. ft.						
10. Mangoe wood	Cub. ft.						
11. Haldu wood	Cub. ft.						
12. Kadam wood	Cub. ft.						
13. Indian birch wood ..	Cub. ft.						
14. Salai wood	Cub. ft.						
15. Hollong wood	Cub. ft.						
16. Lampati wood	Cub. ft.						
17. Other timbers	Cub. ft.						
II—*Plywood*—							
18. Plywood, all kinds ..	Sq. ft.						
III—*Chemicals*—							
19. Alum	Cwt.						
20. Ammonium Hydroxide ..	Cwt.						
21. Blood Albumen	Cwt.						
22. Casein	Cwt.						
23. Caustic Soda	Cwt.						
24. Carbolic Acid	Cwt.						
25. Copper Sulphate	Cwt.						
26. Formaldehyde	Cwt.						
27. Glue	Cwt.						
28. Lime	Cwt.						
29. Sodium Silicate	Cwt.						
30. Starch	Cwt.						
31. Vegetable Protein	Cwt.						
32. Others	Cwt.						
IV—*Metallic materials*—							
33. Lead foil or sheets	Ton.						
34. Aluminium foil	Ton.						
35. Tinplate metal fittings ..	Ton.						
36. Blackplate metal fittings ..	Ton.						
37. Terne-plate metal fittings ..	Ton.						
38. Wire nails and rivets ..	Ton.						
39. Others (value only)	—						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
-*Packing materials*—							
40. Packing timber	Cub. ft.						
41. Hoops, iron	Ton.						
42. Clips	Ton.						
43. Binders, iron wire	Ton.						
44. Others (value only) ..	..						
-*Other materials including consumable stores*—							
(Value only)	..						
Total (of values only) ..							

	Amount paid for work done.
	Rs.
-Amount paid to other firms or factories for work done on materials given out	

VIII. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].

I..

II..

III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs............

(*ii*) Additions to col. (6) Rs............

(*iii*) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in ns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known er it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and tory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that or held in stock for sale during a subsequent period. If these amounts are not directly available from the books factory, it should be noted that the amounts should cover the actual sales of each product and by-product ed in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the ning and at the end of the year should be taken at the book value. The ex-factory net selling value should include f packing materials used (except the cost of returnable cases or other packing). The weight of packing material not, however, be included in the figures of weight of products and by-products. Sales effected during the year include any transfers of products and by-products made to allied concerns and credit for whose value was secured ok adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in oks of the factory in respect of which this return is made.

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(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV-2) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory met selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item ... in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column ... should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. Products—			
1. Plywood—			
(*a*) Commercial	Sq. ft.		
(*b*) Marine	Sq. ft.		
(*c*) Aircraft	Sq. ft.		
(*d*) Blockboard	Sq. ft.		
(*e*) Decorative	Sq. ft.		
(*f*) Others	Sq. ft.		
2. Tea-chests—			
(*a*) 19″×19″×24″	Number.		
(*b*) 19″×19″×22″	Number.		
(*c*) 18″×18″×20″	Number.		
(*d*) 16″×16″×20″	Number.		
(*e*) 16″×16″×18″	Number.		
(*f*) 17″×17″×19″	Number		
(*g*) Others	Number.		

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TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-Factory net selling value
(1)	(2)	(3)	(4)
			Rs.
3. Shellac-chests :—			
(a) 26″×26″×15″	Number		
(b) 26″×26″×14″	Number		
(c) 24″×24″×19″	Number		
(d) Others	Number		
4. Plywood packing cases	Number.		
5. Plywood containers	Number.		
6. Opium chests	Number.		
7. Boxes for packing rubber	Number.		
8. Travelling boxes ..	Number.		
9. Battens (state unit of quantity) ..			
10. Others (i)—			
(a)			
(b)			
(c)			
(d) All other products (value only) ..			
By-Products (ii)—			
1. Waste timber (State unit of quantity)			
2. Others (iii)—			
(a)			
(b)			
(c)			
(d) All other by-products (value only)			
		Total ..	
			Amount received for works done.
			Rs.
Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

IV. 2. The following particulars are to be furnished only if in making entries in column (4) deductions [spec]ified in paragraph (b) (1) of instructions relating to this Part have not been made from the value of sales effected [dur]ing the year but the amount charged to the customers without these deductions has been included in the figures [ent]ered in column (4) —

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (b) 3 of instructions to this Part].

I.................II..................
III................IV................
V..............VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

(i) Here should be entered the name of each important product not already specified by name under item "I—Products" and the unit of [qu]antity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Un[im]portant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in [th]e relevant column.

(ii) This includes waste products.

(iii) Here should be entered the name of each important by-product and waste product not already specified by name under item "II.—[B]y-products", and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-[pr]oduct and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the [he]ading "All other by-products (value only)" and only the value stated in the relevant column.

CONFIDENTIAL

Form No. CMI-(16)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

PAPER AND PAPERBOARD INCLUDING STRAWBOARD.

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..

2. Location of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post Office .. ..

3. Business address of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post office .. ..

4. Name and address of the person owning the factory.. .. ..

....

....

5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

....

....

6. If the factory is owned by a firm which also owns any other factory or carries on any other business following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

CONFIDENTIAL

Form No. CMI-(16)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

PAPER

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to ....

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER **19**

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

CONFIDENTIAL

TABLE

(1) Particulars in the table below relate to capital structure as on.....................19 .

(2) The accounts of the factory are closed on*..........................and the accounting year of the factory is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†..........................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for items of fixed capital taken on lease or rent.
I. **Paid-up capital**—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. **Productive capital employed**—	Rs.	Rs.
(1) *Fixed capital*—		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at bank, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans, bills of exchange payable by the factory.

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n each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the nanufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime arnings and other additional payments. For the purpose of entries in this column no deductions from salaries and ages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the usiness of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the rofits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are ot available, the total money value of the privileges, benefits or contributions may be entered in the space provided r 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part f the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental o or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but oes not include any person solely employed in clerical capacity in any room or place where no manufacturing process being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined n paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or ny other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any erson who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under he Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who as completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the 'actories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are vailable with the person submitting the return. If no particulars relating to "workers" employed through contractors re available, the entries against the side-heading 'Employed through contractors' should be "not available" in the elevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the ntry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be ft blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee, Fractions hould be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
Workers .. Adults .. Men .. Employed directly by factory.				
Workers .. Adults .. Men .. Employed through contractors.				
Workers .. Adults .. Women .. Employed directly by factory.				
Workers .. Adults .. Women .. Employed through contractors.				
Workers .. Children .. Boys .. Employed directly by factory.				
Workers .. Children .. Boys .. Employed through contractors.				
Workers .. Children .. Girls .. Employed directly by factory.				
Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
B. Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)		....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VII) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil.' Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Basic materials*—							
1. Wood pulp	Ton.						
2. Grass (sabai)	Ton.						
3. Bamboo	Ton.						
4. Rags	Ton.						
5. Hemp ropes	Ton.						
6. Waste paper	Ton.						
7. Jute waste	Ton.						
8. Hessian cuttings	Ton.						

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TABLE—CONTD

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Basic materials*—concld.							
9. Bagasse	Ton.						
10. Straw	Ton.						
11. Others	Ton.						
II—*Chemicals and auxiliary materials*—							
12. Sulphur	Ton.						
13. Magnesite	Ton.						
14. Soda Ash	Ton.						
15. Caustic Soda	Ton.						
16. Silicate of Soda	Ton.						
17. Sodium Sulphite	Ton.						
18. Sodium Sulphide	Ton.						
19. Hydrochloric Acid (in terms of 1·14 specific gravity)	Ton.						
20. Lime	Ton.						
21. Salt Cake	Ton.						
22. Common salt	Ton.						
23. Sulphuric Acid (in terms of 100 per cent strength)	Ton.						
24. Bleaching powder	Ton.						
25. China clay	Ton.						
26. Paperine	Ton.						
27. Rosin	Ton.						
28. Alum Ferric	Ton.						
29. Alum Sulphate	Ton.						
30. Glue	Ton.						
31. Casein	Ton.						
32. Bewoid size	Ton.						
33. Starch	Ton.						
34. Gelatine	Ton.						
35. Potassium Ferrocyanide ..	Ton.						
36. Katni clay and ochres ..	Ton.						
37. Sulphate of Ammonia ..	Ton.						
38. Dyes	Ton.						
39. Sodium Aluminate	Ton.						
40. Liquid Chlorine	Ton.						
41. Zinc Chloride	Ton.						
42. Wax	Ton.						
43. Others (value only)	..						
III—*Packing materials*—							
44. Kraft paper	Ton.						
45. Cardboard, duplex, triplex and other paperboards ..	Ton.						

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Materials (other than those specified in Part (D)) purchased and sonsumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
—Packing materials—							
46. Strawboard	Ton.						
47. Waterproof packing paper not reinforced	Ton.						
48. Waterproof packing paper jute or cotton reinforced	Ton.						
49. Gunny Cloth	Ton.						
50. Steel strapping and seals ..	Ton.						
51. Baling wood	Ton.						
52. Others (value only)	..						
—Other materials including consumable stores— (Value only)	..						
Total (of values only) ..	..						

	Amount paid for work done
	Rs.
—Amount paid to other firms or factories for work done on materials given out	....

VI. The following particulars are to be furnished only if in making entries in columns (4) , (6) and (8) additions specified in paragraph (l) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].
I...
II..
III...

(2) Total amount which should be added to the value as entered—in columns (4), (6) and (8) in order to arrive at the purchase—value—

(*i*) Additions to col. (4) Rs............ (*ii*) Additions to col. (6) Rs............. (*iii*) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in mns (3) and (4) or columns (5) and (5), as the case may be. With regard to any quantity of a material about which it is not known whether as indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ctory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that r or held in stock for sale during a subsequent period. If these amounts are not directly available from the books he factory, it should be noted that the amounts should cover the actual sales of each product and by-product cted in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the nning and at the end of the year should be taken at the book value. The ex-factory net selling value should include of packing materials used (except the cost of returnable cases or other packing). The weight of packing material ld not, however, be included in the figures of weight of products and by-products. Sales effected during the year ld include any transfers of products and by-products made to allied concerns and credit for whose value was secured book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-luct made in the year of return for sale, the value of sales to be taken into account should be the amount charged ustomers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks wed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for very when delivery is carried out by the factory's own staff should not be deducted.

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(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not avail separately for each product and by-product, the amount charged to customers may be included in the figure of entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that de tions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the follo information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV):—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged customers in order to arrive at the ex-factory net selling value and which are included in the as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as ent in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas duced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and sh be included in the entry against the heading "All other products (value only)" under item "I. Products" of table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufactu process but were merely bought and re-sold in the same condition as received, should be excluded from the table b

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, rail etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it sh be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in colum should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value sh be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. Products—			
1. Writing and printing (except newsprint) paper—			
(*a*) Printing—			
(*i*) White	Ton.		
(*ii*) Unbleached	Ton.		
(*iii*) Coloured	Ton.		
(*b*) Poster	Ton.		
(*c*) Litho	Ton.		
(*d*) Map Litho	Ton.		
(*e*) Imitation Art	Ton.		
(*f*) Antique	Ton.		
(*g*) Ferro-Prussiate base ..	Ton.		
(*h*) Account Book	Ton.		
(*i*) Ahmedabadi	Ton.		
(*j*) Duplicator	Ton.		
(*k*) Drawing Cartridge	Ton.		
(*l*) Offset Cartridge	Ton.		
(*m*) Cream Laid	Ton.		
(*n*) White Laid	Ton.		
(*o*) Cream Wove	Ton.		
(*p*) Legal Blue	Ton.		
(*q*) Superior Badami	Ton.		
(*r*) Ordinary Badami	Ton.		
(*s*) Match-Box	Ton.		
(*t*) Others	Ton.		
2. Wrapping papers—			
(*a*) Brown wrapping	Ton.		
(*b*) Cartridge	Ton.		
(*c*) Kraft or imitation kraft ..	Ton.		
(*d*) Others	Ton.		
3. Cover papers—			
(*a*) Bleached	Ton.		
(*b*) Unbleached	Ton.		
(*c*) Manilla for casing	Ton.		
(*d*) Manilla for envelopes ..	Ton.		
(*e*) Others	Ton.		

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Products and by-products made for sale and work done	Unit of quantity	Quantity mrade during the year for sale	Ex-factory net selling value
1	2	3	4
I. *Products*—concld.			Rs.
4. Special thin quality paper—			
(*a*) Toilet	Ton.		
(*b*) Air-Mail	Ton.		
(*c*) Manifold	Ton.		
(*d*) Others	Ton.		
5. Blotting papers—			
(*a*) Bleached	Ton.		
(*b*) Unbleached	Ton.		
(*c*) Coloured	Ton.		
6. Boards—			
(*a*) Cardboard	Ton.		
(*b*) Pulpboard	Ton.		
(*c*) Manilla board	Ton.		
(*d*) Pasteboard	Ton.		
(*e*) Duplex board	Ton.		
(*f*) Triplex board	Ton.		
(*g*) Ticket board	Ton.		
(*h*) Grey board	Ton.		
(*i*) Strawboard	Ton.		
(*j*) Millboard	Ton.		
(*k*) Corrugated board—			
(*i*) made from strawboard	Ton.		
(*ii*) made from other boards ..	Ton.		
7. Others*—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other products (value only) ..			
Total ..			
1.			
2.			
3.			
4. All other by-products (value only) ..			
		Total ..	
			Amount received for work done
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			....
Total value of products and by-products made for sale and work done			Rs...............

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part]. { I............... II............... III............... IV............... V............... VI...............

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs...................

(*) Here should be entered the name of each important product not already specified under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(*i*) This includes waste products. Here should be entered the name of each important by-product and waste product and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in relevant column.

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Form No. CMI-(17)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December 19 .)

MATCHES

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..

2. Location of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post Office .. ..

3. Business address of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post office .. ..

4. Name and address of the person owning the factory .. ..

....

....

5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

....

....

6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. .. Rs. ....
....	(2) Sterling capital .. .. £ ....
(2)	(3) Other foreign capital (state currency unit) .. ..
(3)	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the F

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7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

Form No. CMI-(17)

To be filled in by the Statistics Authority

(1) Name of the Province..

(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

MATCHES

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From..................to..................

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.......................19 .

(2) The accounts of the factory are closed on*.....................and the accounting year of the fac[tory]
is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arri[ved]
at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars rel[ate]
at a rate†..........................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the In[dian]
Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for items of fixed cap[ital] taken on lease or ren[t] (3)
I. **Paid-up Capital**		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	**(3)**
II. **Productive capital employed—**	Rs.	Rs.
(1) *Fixed capital*		
(*i*) Value of factory buildings and land on which the factory is situated	....	
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indi[rectly] with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff shou[ld be] included. Employees engaged in effecting delivery of the output should also be included, but persons employed i[n] retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting [trade] (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the s[ame] condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total n[umber] of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total n[umber] of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be ob[tained] by multiplying the total attendances during each shift by the number of hours that shift was worked and adding [the] product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' [under] "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of ['men'], "women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividi[ng the] aggregate total attendances on all working days by the total number of working days during the year. In re[ckoning] attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be co[unted]. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working [days]. Absence for hours only need not be considered. Total attendances on any day should be the total of the attend[ances]

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should b[e given] here. for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at ba[nk, (b)] stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items fr[om the] total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to s[uppliers], bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, [loans], bills of exchange payable by the factory.

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n each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the anufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime rnings and other additional payments. For the purpose of entries in this column no deductions from salaries and ages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Payent of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the isiness of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the rofits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are ot available, the total money value of the privileges, benefits or contributions may be entered in the space provided s 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part f the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental o or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but oes not include any person solely employed in clerical capacity in any room or place where no manufacturing process being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or ny other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any erson who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under e Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who as completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the actories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are vailable with the person submitting the return. If no particulars relating to "workers" employed through contractors re available, the entries against the side-heading 'employed through contractors' should be "not available" in the elevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the ntry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be ft blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions ould be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in each but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
Persons other than workers			..				
			Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton	....	....
2. Coke (all kinds)	Ton	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon	....	....
6. Other fuels (value only)	—	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon	....	....
2. Other lubricants	Gallon	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—							
1. Wood in logs for splint making ..	Cub. ft.						
2. Wood in logs for box making ..	Cub. ft.						
3. Wood in splints	Cub. ft.						
4. Match paper	Ton.						
5. Cotton	Cwt.						
6. Others (value only)							
II. *Chemicals*—							
7. Amorphous Phosphorus ..	Cwt.						
8. Antimony	Cwt.						
9. Asbestos powder	Cwt.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
Chemicals—concld.							
10. Bichromate of Potash	Cwt.						
11. Casein	Cwt.						
12. Chlorate of Potash	Cwt.						
13. Copper Sulphate	Cwt.						
14. Formaldehyde	Cwt.						
15. French chalk powder ..	Cwt.						
16. Glue	Cwt.						
17. Ground glass powder ..	Cwt.						
18. Gum, Arabic	Cwt.						
19. Gum dammar	Cwt.						
20. Infusorial earths (including kisselghur) ..	Cwt.						
21. Lamp black	Cwt.						
22. Manganese Dioxide	Cwt.						
23. Mono-Ammonium Phosphate	Cwt.						
24. Oxide of iron	Cwt.						
25. Oxide of Zinc	Cwt.						
26. Paraffin Wax	Cwt.						
27. Plaster of Paris	Cwt.						
28. Rhodamin	Cwt.						
29. Rosin	Cwt.						
30. Rouge	Cwt.						
31. Sesqui-Sulphide of Phosphorus ..	Cwt.						
32. Starches—							
(a) Farina	Cwt.						
(b) Maize starch	Cwt.						
(c) Rice flour	Cwt.						
(d) Tapioca	Cwt.						
(e) Wheat flour	Cwt.						
(f) Other starches	Cwt.						
33. Stearine	Cwt.						
34. Sulphide of Antimony ..	Cwt.						
35. Sulphur	Cwt.						
36. Umber	Cwt.						
37. Others (value only)	..						
III. *Packing materials*—							
38. Kraft paper	Ton						
39. Paper for labels	Ton						
40. Strawboard	Ton						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (i)	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year (ii): *Indigenous*		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
41. Other boards (including cartons) ..	Ton						
42. Waterproof packing paper, not reinforced	Ton						
43. Waterproof packing paper, jute or cotton reinforced ..	Ton.						
44. Wooden cases	Number						
45. Nails	Ton						
46. Hoops, iron	Ton						
47. Shooks for packing cases	Cwt						
48. Others (value only) ..	..						
Other materials including consumable stores— (Value only)	..						
Total (of values only) ..	..						

	Amount paid for work done
	Rs.
Amount paid to other firms or factories for work done on materials given out ..	
Total ..	

I. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8), additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].
I...
II..
III.......................................

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4) Rs.............

(ii) Additions to col. (6) Rs.............

(iii) Additions to col. (8) Rs.............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product.

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effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at t beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should incl cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materi should not, however, be included in the figures of weight of products and by-products. Sales effected during the y should include any transfers of products and by-products made to allied concerns and credit for whose value was secur by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and b product made in the year of return for sale, the value of sales to be taken into account should be the amount charg to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawba allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made f delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) *Any excise duty paid* on any product or by-product should also *not be included* in determining the ex-facto net selling value of the quantity of that product and by-product made in the year of return for sale. Particulars relati to the name and quantity of the product and by-product on which excise duty was paid and the amount of excise du paid during the year of return should be stated in the space provided for the purpose under item IV·1 of the table.

(3) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not availab separately for each product and by-product, the amount charged to customers may be included in the figure of val entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that dedu tions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the followi information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV. (2):-

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged t customers in order to arrive at the ex-factory net selling value and which are included in the val as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as enter in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas pr duced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and sho be included in the entry against the heading "All other products (value only)" under item "I. Products" of t table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufactu process but were merely bought and re-sold in the same condition as received, should be excluded from the table belo

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the wo *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railway etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it shou be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product li in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item I in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value sho be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	*Ex*-factory net selling value
1	2	3	4
			Rs.
I. Products—			
1. Boxes or booklets containing—			
(*i*) Not more than 50 matches	Gross.		
(*ii*) From 41 to 50 matches ..	Gross.		
(*iii*) From 51 to 60 matches ..	Gross.		
(*iv*) From 41 to 80 matches ..	Gross.		
2. Boxes or packets containing on an average not more than 12 matches of the type known as 'Bengal Lights'	Gross.		
3. Boxes or packets containing on an average not more than 20 matches of the type known 'Self Lighting Biris'. ..	Gross.		

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Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	*Ex*-factory net selling value
(1)	(2)	(3)	(4)
Products—concld.			Rs.
4. Boxes or packets containing on average not more than 20 matches of the type known as 'Fire-works and decorative matches'	Gross.		
5. Others*—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other products (value only)..			
Total ..			
. *Products*†—			
1.			
2.			
3.			
4. All other by-products (value only) ..			
		Total ..	
			Amount received for work done
			Rs.
I. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

. 1. The following particulars relating to any product or by-product made for sale in the year of return on which any excise duty was paid during the year should be furnished. Excise duty paid should not be included in the ex-factory net selling value as given earlier in this table ..

Name of product or by-product	*Quantity (state unit)*	*Amount of excise duty paid*
		Rs.
(*a*)		
(*b*)		
(*c*)		
(*d*)		

IV. 2. The following particulars are to be furnished only if in making entries in column (4) deductions speci-ed in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during e year but the amount charged to the customers without these deductions has been included in the figures entered column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) (3) of instructions to this Part]. I..............II..................
III..............IV..................
V..............VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs......................

*Here should be entered the name of each important product not already specified by name under item "I. Products", and the unit quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only value (stated in the relevant column.

†This includes waste products. Here should be entered the name of each important by-product and waste product, and the unit of quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(18)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory.................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

COTTON TEXTILES—SPINNING AND WEAVING

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..
   ....
   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
   ....
   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. £ ....
....	(3) Other foreign capital (state currency unit) ....
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word ' Occupier ' is used here in the same sense as in the ...

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Form No. CMI-(18)

To be filled in by the Statistics Authority
(1) Name of the Province....................................
(2) Code number of the factory....................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

COTTON TEXTILES—SPINNING AND WEAVING

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From....................to....................

PART (B)

CAPITAL STRUCTURE AS ON 31st DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-u capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation betwe the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be ta to mean value according to the books of the factory on the date to which the particulars furnished in this Part rel For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* am written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] a these items. If any lump sum consideration was originally paid for securing the lease or for renting the item capital in question, the present book value of the amount originally paid should be included in the amount to be in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capit as entered in the table has been arrived at by writing of depreciation in respect of the year immediately prec date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescri section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.................. 19 .

(2) The accounts of the factory are closed on*..................and the accounting year of the factory is from..........................to.........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†..............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for all items of fixed capital taken on lease or rent
I. **Paid-up capital**—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. **Productive capital employed**—	Rs.	Rs.
(1) *Fixed capital*—		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in a retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days.

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here. For example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than', 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in bash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	5
						Rs.	Rs.
A. Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
				Total ..			
B. Persons other than workers ..				Total ..			

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1,000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1,000 Gallons.	....	....
		TOTAL	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FO R SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of h material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-ducts made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which e *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be ded. If the amounts are not directly available from the books of the factory, it should be noted that the amounts ld cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* ks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. chases made during the year should include materials acquired from allied concerns. The purchase value of such sactions should be taken as equal to the value entered in the books of the factory in respect of which this return made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material chased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses urred in transporting the material to the factory should be added to the payment made to the seller of the material ess transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for h material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the itions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing cess but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or ories for work done on materials given out to them *plus* transport and any other charges incurred on these goods uld be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. ces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, no payment was made to other firms or factories for work done on materials given out to them (item V in the table) entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
Basic materials—							
Fibres							
1. Cotton—short staple, 27/32″ and below	Bale*						
2. Cotton—medium staple, 7/8″ to 1″	Bale*						
3. Cotton—long staple, over 1″ ..	Bale.*						
4. Silk fibre, artificial	Lb.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I. *Basic materials*—concld.			Rs.		Rs.		Rs.
5. Other fibres (specify principal varieties)—							
(a)	Lb.						
(b)	Lb.						
(c)	Lb.						
(d) All other fibres	Lb.						
Wastes							
6. Cotton waste, all kinds (soft waste)	Lb.						
7. Yarn waste, all kinds (hard waste)	Lb.						
Yarns							
8. Yarn, cotton	Lb.						
9. Yarn, artificial silk	Lb.						
10. Yarn, silk	Lb.						
11. Yarn, spun silk	Lb.						
12. Other yarn (specify principal varieties)—							
(a)	Lb.						
(b)	Lb.						
(c)	Lb.						
(d)	Lb.						
(e) All others	Lb.						
Cloth							
13. Cloth, all kinds	Lb. / Yard.						
Other basic materials							
14. Other basic materials (specify principal items)—							
(a)	—						
(b)	—						
(c)	—						
(d)	—						
(e)	—						
(f) All others (value only) ..	—						
II. *Chemicals, sizing and finishing materials and other auxiliary materials*—							
Chemicals and sizing and finishing materials.							
15. Tallow	Cwt.						
16. China clay	Cwt.						
17. Zinc Chloride	Cwt.						
18. Gums and resins ..	Cwt.						
19. Magnesium Chloride ..	Cwt.						
20. Magnesium Sulphate (epsom salt)	Cwt.						
21. Sodium Sulphide	Cwt.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
II. *Chemicals, sizing and finshing materials and other auxiliary materials*—contd.			Rs.		Rs.		Rs.
Chemicals sizing and finishing materials—concld.							
22. Sodium Hydro-sulphate ..	Cwt.						
23. Caustic Soda	Ton.						
24. Soda Ash	Ton.						
25. Bleaching powder	Cwt.						
26. Common Salt	Maund (82 2/7 lbs-)						
27. Sulphuric Acid (in terms of 100% strength)	Cwt.						
28. Nitric Acid (in terms of 100% strength)	Cwt.						
29. Hydrochloric Acid (in terms of 1.14 specific gravity) ..	Cwt.						
30. Maize starch	Ton.						
31. Tapioca	Ton.						
32. Flours, all kinds	Ton.						
33. Farina	Ton.						
34. Other starches (specify principal varieties)—							
(a)	Ton.						
(b)	Ton.						
(c)	Ton.						
(d) All others ..	Ton.						
35. Other chemicals and sizing and finishing materials (specify principal varieties)—							
(a)	..						
(b)	..						
(c)	..						
(d)	..						
(e)	..						
(f) All others (value only) ..	..						
Colours							
36. Basic and direct colours ..	Cwt.						
37. Sulphur colours	Cwt.						
38. Vat Indanthrene and naphthoi colours ..	Cwt.						
39. Chrome colours ..	Cwt.						
40. Vegetable colours	Cwt.						
41. Other colours (specify principal varieties)—							
(a)	Cwt.						
(b)	Cwt.						
(c)	Cwt.						
(d) All others ..	Cwt.						

*'Bale' means a standard bale of 400 lbs. (including weight of packing materials).

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATTERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II—*Chemicals, sizing and finishing materials and other auxiliary materials*—concld.							
Other auxiliary materials							
42. Other auxiliary materials (specify principal items)							
(*a*)	..						
(*b*)	..						
(*c*)	..						
(*d*)	..						
(*e*)	..						
(*f*)	..						
(*g*) Others (value only) ..	..						
III. *Packing materials*—							
43. Lables, tickets, paper bands and paper tapes, etc. ..	Ton.						
44. Kraft paper	Ton.						
45. Strawboard	Ton.						
46. Boards other than strawboard (including cartons) ..	Ton.						
47. Waterproof packing paper, not reinforced	Ton.						
48. Waterproof packing paper, jute or cotton reinforced ..	Ton.						
49. Hessian cloth ..	Ton. / Yard.						
50. Tarpaulin	Ton.						
51. Wooden cases	Number.						
52. Hoops, iron	Ton.						
53. Nails, wire ..	Ton.						
54. Others (specify principal items)—							
(*a*)	..						
(*b*)	..						
(*c*)	..						
(*d*)	..						
(*e*)	..						
(*f*) All others (value only)	..						
IV. *Other materials including consumable stores*—							
Leather goods and beltings of all types							
55. Pickers	Gross.						
56. Picking bands	Lb.						
57. Buffers ..	Gross.						
58. Roller skins ..	Gross.						
59. Belting, all kinds	1,000 ft.						
60. Leather laces	Cwt.						
61. Other leather goods (value only) ..	..						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
. *Other materials including consumable stores—concld.*							
Oils [other than lubricating oils specified under item IV of the table in Part (D).]							
62. Coconut oil	Cwt.						
63. Castor oil	Cwt.						
64. Other vegetable oils (specify principal varieties)—							
(a)	Cwt.						
(b)	Cwt.						
(c)	Cwt.						
(d) All others	Cwt.						
65. Mineral oils	Gallon						
Stores							
66. Bobbins and wooden tubes ..	Gross.						
67. Shuttles	Gross.						
68. Picking sticks	Gross.						
69. Skewers	Gross.						
70. Healds	800 eyes						
71. Reeds ..	1,000 dents						
72. Ropes	Lb.						
73. Cotton bandings ..	Lb.						
74. Spindle tapes ..	Lb.						
75. Paper tubes	Cwt.						
76. Paper cones	Cwt.						
77. Other stores (specify principal items)—							
(a)	..						
(b)	..						
(c)	..						
(d) All other stores (value only)	..						
Other materials							
78. All materials not specified above (value only)	..						
Total (of values only) ..							

Amount paid for work done.
Rs.

Amount paid to other firms or factories for work done on materials given out .. ..

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].

I..

II..

III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4) Rs............

(ii) Additions to col. (6) Rs............

(iii) Additions to col. (8) Rs............

(*) If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

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PART (F)

SECTION I—**Products and by-products made and work done during the year ending 31st December**

TOTAL YARN PRODUCTION AT SPINDLE POINT.

Instructions for filling up this section.

In the table below should be stated the total quantity of yarn produced in the year of return, whether during the year, consumed in the factory during the year or held in stock for sale or consumption in the factory during a subsequent period. The weight of yarn should be the weight of doffs of yarn taken off from the spindles of the spinning frames *less* the weight of bobbins and containers.

TABLE

Categories of yarn	Unit of quantity	Total quantity, at spindle point, of yarn produced during the year
(1)	(2)	(3)
1. Up to and inclusive of 30 counts ..	Lb.	
2. Over 30 but not over 50 counts ..	Lb.	
3. Over 50 but not over 80 counts.. ..	Lb.	
4. Over 80 counts	Lb.	
Total ..	..	

SECTION II—**Products and by-products made in the year of return for sale and work done during the year.**

Instructions for filling up this Section.

(*a*) *Quantity of products and by-products made in the year for sale.*—In columns (3) and (4) of the table should be stated the quantity of each product and by-product specified in column (1) and *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. The weight of packing materials should not, however, be included in the figures of weight of products and by-products.

(*b*) *Products and by-products sold and delivered during the year.*—In column (5) of the table below should be stated the quantity of each products and by-products *sold and delivered during the year of return* and in column (6) should be stated the ex-factory net selling value whether actually realised or not, of that quantity. The weight of packing materials should not be included in the figures of weight of products and by-products sold and delivered during the year. The ex-factory net selling value should include the cost of packing materials used (except the cost of returnable cases or other kinds of returnable packing). The quantity sold and delivered during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*c*) *Ex-factory net selling value.*—(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product sold and delivered during the year of return, the value of sales to be taken into account should be the amount charged to customers *less* —

(*i*) discounts or rebates, allowances for returnable cases or other packing, and any other drawbacks allowed to customers, and

(*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*c*) (1) from the amount charged to customers are not ascertainable separately for each product and by-product, the amount charged to customers may be entered in column (6). If this procedure is adopted, (*a*) it should be clearly stated at the top of this column that deductions from the amount charged to customers specified in paragraph (*c*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the end of the table (item IV) :—

(*i*) Names of items which should be deducted (see paragraph (*c*) (1) above) from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (6) in order to arrive at the ex-factory net selling value.

(*d*) *Fents.*—Fents of any particular category of woven goods should not be included under the category of woven goods to which they belong. Particulars relating to fents of all kinds should be lumped and entered against "I. F. 1.Fents all kinds" in the table below.

(*e*) *Electricity generated and coal gas produced at the factory and sold.*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. F. other products" of the table.

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(*f*) *Exclusion of merchanted goods.*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and resold in the same condition as received, should be excluded from the table below.

(*g*) *Work done for other firms or customers on materials supplied by them (item III in the table).*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers and(*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*h*) If a product or by-product listed in column (1) of the table below was not made by the factory or was not sold and delivered during the year of return, the entry against it should be 'nil' in columns (3) and (4) or in columns (5) and (6), as the case may be. Spaces in these columns should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table) the entry against this item in column (6) should be 'nil'. The space against this item also in column (6) should not be left blank.

(*i*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted. If more than one unit has been specified against any product or by-product, figures should be furnished in terms of each of the units specified.

TABLE

Description of products and by-products, and work done	Unit of quantity	QUANTITY MADE IN THE YEAR FOR SALE WHETHER ACTUALLY SOLD DURING THE YEAR OR HELD IN STOCK IN PACKED OR UNPACKED CONDITION READY FOR SALE IN A SUBSEQUENT PERIOD		PRODUCTS AND BY-PRODUCTS SOLD AND DELIVERED DURING THE YEAR.	
		Mercerised	Unmercerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
					Rs.
I. PRODUCTS—					
A. *Yarn*—					
(*i*) Cotton yarn—on bobbins, beams, cones, cheeses or on tubes of paper, metal or wood.	Lb. (ex-size)				
(*ii*) Cotton yarn—in hanks-loose or in bundles or in bales (excluding yarn sold as sewing thread).	Lb. (ex-size)				
(*iii*) Yarn made wholly or partly from any fibre other than cotton.	Lb. (ex-size)				
Total yarn ..	Lb. (ex-size)				
B. *Woven goods*—					
(1) Woven piece-goods—grey—					
(*a*) Dhoties ..	Lb. / Yard.				
(*b*) Sarees ..	Lb. / Yard.				
(*c*) Chaddars ..	Lb. / Yard.				
(*d*) Drills and jeans ..	Lb. / Yard.				

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Description of products and by-products, and work done.	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequen period.		Products and by-pro[ducts] sold and delive[red] during the yea[r]	
		Mercerised	Unmercerised	Quantity	Ex-fa[ctory] net sel[ling] value
(1)	(2)	(3)	(4)	(5)	(6)
I. Products—*continued.*					
B. *Woven goods*—continued.					
(1) Women piece-goods—grey—*contd.*					
(*e*) Cambrics, lawns, mulls and voils.	Lb.				
	Yard.				
(*f*) shirtings and long cloth.	Lb.				
	Yard.				
(*g*) T-cloth, domestic and sheetings.	Lb.				
	Yard.				
(*h*) Tent cloth ..	Lb.				
	Yard.				
(*i*) Khadi, dungari or khadder.	Lb.				
	Yard.				
(*j*) Tussores and coatings	Lb.				
	Yard.				
(*k*) Canvas ..	Lb.				
	Yard.				
(*l*) Others (specify principal varieties)—					
1	Lb.				
	Yard.				
2	Lb.				
	Yard.				
3	Lb.				
	Yard.				
4 All others ..	Lb.				
	Yard.				
Total of item (1) ..	Lb.				
	Yard.				

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Description of products and by-products, and work done.	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period		[illegible]	
		Mercerised	Unmercerised	Quantity	[illegible]
(1)	(2)	(3)	(4)	(5)	(6)
					Rs.
I. PRODUCTS—*continued.*					
B. *Woven goods*—continued—					
(2) Woven piece-goods—fancy etc.—*continued.*					
(*n*) Others (specified principal varieties)					
1	Lb.				
	Yard.				
2	Lb.				
	Yard.				
3	Lb.				
	Yard.				
4 All others ..	Lb.				
	Yard.				
Total of item (2) ..	Lb.				
	Yard.				
Total bleached goods including in the total of item (2).	Lb.				
	Yard.				
(3) Woven piece-goods—100 per cent. weft or 100 per cent., warp in the body of the cloth, of fibre other than cotton—					
(*a*) Coatings ..	Lb.				
	Yard.				
(*b*) Shirtings ..	Lb.				
	Yard.				
(*c*) Pugree cloth ..	Lb.				
	Yard.				
(*d*) Bosky ..	Lb.				
	Yard.				
(*e*) Sarees ..	Lb.				
	Yard.				

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Description of products and by-products, and work done.	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period		[illegible]	
		Mercerised	Unmercerised	Quantity	[illegible]
(1)	(2)	(3)	(4)	(5)	(6)
I. PRODUCTS—*continued.*					
B. *Woven goods*—continued—					
(2) Woven piece-goods—fancy etc.—*continued.*					
(*n*) Others (specified principal varieties)					
1	Lb.				
	Yard.				
2	Lb.				
	Yard.				
3	Lb.				
	Yard.				
4 All others ..	Lb.				
	Yard.				
Total of item (2) ..	Lb.				
	Yard.				
Total bleached goods including in the total of item (2).	Lb.				
	Yard.				
(3) Woven piece-goods—100 per cent. weft or 100 per cent., warp in the body of the cloth, of fibre other than cotton—					
(*a*) Coatings ..	Lb.				
	Yard.				
(*b*) Shirtings ..	Lb.				
	Yard.				
(*c*) Pugree cloth ..	Lb.				
	Yard.				
(*d*) Bosky ..	Lb.				
	Yard.				
(*e*) Sarees ..	Lb.				
	Yard.				

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...ucts and ...d work	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period		Products and by-products sold and delivered during the year	
		Mercerised	Unmercerised	Quantity	Ex-factory net selling value
	(2)	(3)	(4)	(5)	(6)
...d ...ntinued. ...ls, etc.—*contd.* (specify ...ipal varieties—					Rs.
....	Lb. / Yard.				
....	Lb. / Yard.				
....	Lb. / Yard.				
...ll others ..	Lb. / Yard.				
...m (3) ..	Lb. / Yard.				
... piece-goods—					
... .	Lb. / Yard.				
...rics, mulls and	Lb. / Yard.				
...ngs and long	Lb. / Yard.				
...ings ..	Lb. / Yard.				
...e cloth ..	Lb. / Yard.				
...losky ..	Lb. / Yard.				
...s (specify principal varieties)—					
....	Lb. / Yard.				
....	Lb. / Yard.				
....	Lb. / Yard.				
All others ..	Lb. / Yard.				
...(4)	Lb. / ...				

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Description of products and by products, and work done.	Unit of quantity	QUANTITY MADE IN THE YEAR FOR SALE WHETHER ACTUALLY SOLD DURING THE YEAR OR HELD IN STOCK IN PACKED OR UNPACKED CONDITION READY FOR SALE IN A SUBSEQUENT PERIOD		PRODUCTS AND BY-PRODUCTS SOLD AND DELIVERED DURING THE YEAR	
		Mercerised	Unmercerised	Quantity	Ex-factory net selling value.
(1)	(2)	(3)	(4)	(5)	(6)
I—PRODUCTS—*continued*					Rs.
B—*Woven goods*—concluded					
(5) Woven goods other than piece-goods—					
(*a*) Towels, grey ..	Lb. / Dozen.				
(*b*) Towels, bleached ..	Lb. / Dozen.				
(*c*) Towels, fancy ..	Lb. / Dozen.				
(*d*) Handkerchiefs, grey	Lb. / Dozen.				
(*e*) Handerkerchief, bleached.	Lb. / Dozen.				
(*f*) Handkerchiefs, fancy.	Lb. / Dozen.				
(*g*) Mosquito nets (woven on leno looms).	Lb. / Yard.				
(*h*) Others (specify principal varieties)—					
1	Lb. / Dozen or Yard				
2	Lb. / Dozen or Yard				
3	Lb. / Dozen or Yard				
4 All others ..	Lb. / Dozen or Yard.				
Total of item (5) ..	Lb. / Dozen or Yard.				
C—*Hosiery and knitted goods*—					
(*a*) Socks and stockings ..	Lb. / Dozen. pair.				
(*b*) Drawers and underwear	Lb. / Dozen.				
(*c*) Knitted caps ..	Lb. / Dozen.				

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Description of products and by-products, and work done.	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period		Products and by-products sold and delivered.	
		Mercerised	Unmercerised	Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)	(6)
					Rs.
I. Products—*continued.*					
C. *Hosiery and knitted goods*—concluded.					
(*d*) Others—					
1	Lb. / Dozen.				
2	Lb. / Dozen.				
3	Lb. / Dozen.				
4. All others ..	Lb. / Dozen.				
.. Total of item C ..	Lb. / Dozen.				
D. *Threads*—					
(*a*) Sewing threads—in hanks on tubes or reels and as balls.	Lb.				
(*b*) Knitting and crochet threads.	Lb.				
(*c*) Other threads (specify principal varieties)—					
1	Lb.				
2	Lb.				
3	Lb.				
4 All other threads ..	Lb.				
Total of item D ..	Lb.				
E. *Ropes, bandings, tapes, newars, etc.*—					
(*a*) Ropes	Lb.				
(*b*) Bandings, all kinds ..	Lb.				
(*c*) Tapes and newars ..	Lb.				
(*d*) Others (specify principal items)—					
1	Lb.				
2	Lb.				
3	Lb.				
4 All others ..	Lb.				
Total of item E. ..	Lb.				

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Description of products and by-products and work done.	Unit of quantity	Quantity made in the year for sale whether actually sold during the year or held in stock in packed or unpacked condition ready for sale in a subsequent period.		Products and by-produc[ts] sold and delivered during the year	
		Mercerised	Unmercerised	Quantity	Ex-factory net selling value.
(1)	(2)	(3)	(4)	(5)	(6)
					Rs.
I. Products—*continued.*					
F. *Other products (ii)*—					
1 Fents, all kinds ..	Lb.				
2	..				
3	..				
4	..				
5 All other poroducts (value only).	..				
	Total ex-factory net selling value of products sold and delivered.				..
II. By-products *(iii)*—					
1. Cotton waste, all kinds (soft waste).	Lb.				
2. Yarn waste, all kinds (hard waste.	Lb.				
3. Cloth rags, all kinds (excluding fents).	Lb.				
4. Others *(iv)*—					
(a)	..				
(b)	..				
(c)	..				
(d) All other by-products (value only).	..				
	Total ex-factory net selling value of by-products sold and delivered.				..
					Amount re[ceiv]ed for w[ork] done.
					Rs.
III. Work done for other firms or customers on materials supplied by them					..
	Total ex-factory net selling value of products and by-products sold and delivered, and work done.				Rs.

IV. The following particulars are to be furnished only if in making entries in column (6) above deductions sp[ecified] in paragraph *(c)* (1) of instructions reating to this Section have not been made from the value of pro[ducts] and by-products sold and delivered during the year but the amount charged to the customers withou[t] deductions has been included in the figures entered in column (6) :—

(1) Names of items which should be deducted from the figures as given in column (6) in order to arrive at the ex-factory net selling value (see paragraph *(c)* of instructions to this Section). I...................... II .... III...................... IV .... V...................... VI ....

(2) Total amount which should be deducted from the value as entered in column (6) in order to arrive at the ex-factry net selling value .. Rs.......................................

(i) Strike out the unit "Dozen" *or* "Yard", whlchever does not apply.

(ii) Here should be entered the name of each important product not already specified under item "I. Products" and ap[propriate] entries made against each product in column (2) to (6). Unimportant and miscellaneous products should be lumped under the heading "[All other] products (value only)" and only the value stated in the relevant column.

(iii) This includes waste products.

(iv) Here should be entered the name of each impor tant by-products and waste product not already specified by name [under] "II. By-products", and appropriate entries made against each by-p roduct and waste product in columns (2) to (6). Unimp[ortant] ...

CONFIDENTIAL

Form No. CMI-(19)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..............................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

WOOLEN TEXTILES

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   - (i) Street or road .. ..
   - (ii) Town .. ..
   - (iii) District .. ..
   - (iv) Post Office .. ..
3. Business address of the factory :
   - (i) Street or road .. ..
   - (ii) Town .. ..
   - (iii) District .. ..
   - (iv) Post office .. ..
4. Name and address of the person owning the factory.. .. ..

   ....

   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....

   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

   or
8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

CONFIDENTIAL

Form No. CMI-(19)

To be filled in by the Statistics Authority

(1) Name of the Province..

(2) Code number of the factory.......................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

WOOLEN TEXTILES

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance wi the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of good which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out b the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned t the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him withi days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in Briti India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if an relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information shou be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................... to ....

PART (B)

CAPITAL STRUCTURE AS ON 31st DECEMBER **19**

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the fac are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may given as on the date on which the accounts of the factory were last closed. In either case the date to which the pa culars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the pai capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation betw the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be ta to mean value according to the books of the factory on the date to which the particulars furnished in this Part re For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* am written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] ag these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of capital in question, the present book value of the amount originally paid should be included in the amount to be e in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preced date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on....................**19** .

(2) The accounts of the factory are closed on*......................and the accounting year of the factory from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate a rate†............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian come-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
. Paid-up capital—		Annual rent paid for any items of fixed capital taken on lease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
I. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER **19** .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings ' men ', ' women ', ' boys ' and ' girls ' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of ' men ' ' women ', ' boys ' and ' girls ', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendance

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether ' higher than,' ' equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries or wages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes a person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers			..				
			Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included, Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc, acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particular relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1,000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	{ Gallon.	....	....
	{ Cwt.	....	....
V. **Water**	1,000 Gallons.	....	....
		TOTAL	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase valu each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials w were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should n included. If the amounts are not directly available from the books of the factory, it should be noted that the amo should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book v Purchases made during the year should include materials acquired from allied concerns. The purchase value of s transactions should be taken as equal to the value entered in the books of the factory in respect of which this r is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed du the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of mate purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expe incurred in transporting the material to the factory should be added to the payment made to the seller of the mate unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be a to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished the space provided for the purpose at the bottom of the table (item IX) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to se in order to arrive at the purchase value and which are not included in the value as ente and

(ii) the total amount which should be added to the value of materials as entered in each of the colu (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufactu process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item VIII in the table)*—The total amount paid to other firm factories for work done on materials given out to them *plus* transport and any other charges incurred on these g should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'n Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Simila if no payment was made to other firms or factories for work done on materials given out to them (item V in table), the entry against this item should be ' nil '. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be st to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECI IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purch valu
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—							
1. Wool, raw	Lb.						
2. Wool, scoured	Lb.						
3. Wool tops	Lb.						
4. Yarn, worsted, for weaving ..	Lb.						
5. Yarn, worsted, for hosiery—manufacture	Lb.						

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Materials (other than those specified in Part (D) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
6. Others (specify important items) :— ..			Rs.		Rs.		Rs.
(a)............... ..	..						
(b)................ ..	..						
(c)................ ..	..						
(d).................. ..	..						
(e) Others (value only) ..	..						
II. *Chemicals and auxiliary materials*—							
7. Caustic Soda	Lb.						
8. Soda Ash	Lb.						
9. Sodium Sulphide	Lb.						
16. Sodium Sulphate	Lb.						
11. Sodium Bisulphite	Lb.						
12. Sodium Acetate	Lb.						
13. Sodium Bichromate ..	Lb.						
14. Sulphuric Acid (in terms of 100 % strength).	Lb.						
15. Nitric Acid (in terms of 100% strength)	Lb.						
16. Hydrochloric acid (in terms of 1.14 specific gravity) ..	Lb.						
17. Acetic Acid ..	Lb.						
18. Formic Acid	Lb.						
19. Aluminium Chloride ..	Lb.						
20. Potassium Bichromate ..	Lb.						
21. Ammonium Sulphate ..	Lb.						
22. Liquor Ammonia	Lb.						
23. Chlorine	Lb.						
24. Dyes :—							
(a) Acid	Lb.						
(b) Chrome	Lb.						
(c) Direct	Lb.						
25. Soap	Lb.						
26. Oils, fatty acid type (specify important varieties) :—							
(a)............... ..	Lb.						
(b)............... ..	Lb.						
(c)............... ..	Lb.						
(d)............... ..	Lb.						
(e)............... ..	Lb.						
(f)	Lb.						
(g) Others	Lb.						
27. Others (value only) ..	..						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
III. *Packing materials*—			Rs.		Rs.		Rs.
28. Gunny Cloth	Ton.						
29. Kraft paper	Cwt.						
30. Paper for labels	Cwt.						
31. Straw-board	Ton.						
32. Other boards (including cartons)	Ton.						
33. Waterproof paper, not reinforced	Ton.						
34. Waterproof paper, jute or cotton reinforced.	Ton.						
35 Wooden cases	Number.						
36. Others (value only)	..						
IV. *Other materials including consumable stores*— (Value only)	..						
Total (of values only) ..							

	Amount paid for work done
	Rs.
V. Amount paid to other firms or factories for work done on materials given out	

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].

I. ....

II. ....

III. ....

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4) Rs.............

(ii) Additions to col. (6) Rs..............

(iii) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in the year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should

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st of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials ould not, however, be included in the figures of weight of products and by-products. Sales effected during the year ould include any transfers of products and by-products made to allied concerns and credit for whose value was secured book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in e books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by oduct made in the year of return for sale, the value of sales to be taken into account should be the amount charged customers *less* (i) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks wed to customers, and (ii) payments to transport firms, railways, etc., for carriage outwards. Charges made for very when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (b) (1) from the amount charged to customers are not available parately for each product and by-product, the amount charged to customers may be included in the figure of value tered in column (4). If this procedure is adopted, (a) it should be clearly stated at the top of column (4) that deducns from the amount charged to customers specified in paragraph (b) (1) have not been made and (b) the following formation *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(i) Names of items which should be deducted [see paragraph (b) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(ii) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas proced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should included in the entry against the heading "All other products (value only)" under item "I. Products" of the ble.

(d) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing ocess but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(e) *Work done for other firms or customers on material supplied by them*—The total amount received for the work ss (i) discount or rebates and other drawbacks allowed to customers, and (ii) payments to transport firms, railways, c., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it should e "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) ould not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value should stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
Products—			
Yarns—			
1. Woollen yarn	Lb.		
2. Knitting wool	Lb.		
3. Worsted yarn for weaving ..	Lb.		
4. Worsted yarn for hosiery manufacture	Lb.		
5. Yarn of wool mixed with cotton and/or other materials	Lb.		
6. Other yarns	Lb.		
Woven materials—			
7. Saxony suitings	Lb. Yard.		
8. Harris type suitings.. ..	Lb. Yard.		
9. Tweeds	Lb. Yard.		
10. Broadcloths and twills ..	Lb. Yard.		

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Form No. CMI-(20)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF **FEBRUARY 19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

JUTE TEXTILES

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post Office .. ..
3. Business address of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post office .. ..
4. Name and address of the person owning the factory .. ..
   ....
   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1) ....

....

(2) ....

....

....

(3) ....

....

....

Total paid-up capital of the firm.

(1) Rupee capital .. .. Rs. ....

(2) Sterling capital .. .. £ ....

(3) Other foreign capital (state currency unit) ....

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

CONFIDENTIAL

Form No. CMI-(20)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory....................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

JUTE TEXTILES

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From................ to ....

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.......................19 .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†...........................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for any items of fixed capital taken on ease or rent.
I. Paid-up-capital—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than', 'equal to' or 'lower than' as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for ' total '. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) " Worker " means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) " Persons other than workers " should include all employees not covered by the term " worker " as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) " Adult " means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult " under the Factories Act, 1934.

(*h*) " Child " means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an " adult " under the Factories Act, 1934.

(*i*) Particulars relating to " workers " employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to " workers " employed through contractors are available, the entries against the side-heading ' Employed through contractors ' should be " not available " in the relevant columns.

(*j*) If any class of " workers "—' men ', ' women ', ' boys ' and ' girls '—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be ' nil '. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers			..				
			Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19

Instructions for filling up this Part

(*a*) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purch[ase] value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electri[city,] etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced [in] the factory should not be included. If the amounts are not directly available from the books of the factory it sho[uld] be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the begi[n]ning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year sho[uld] be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from al[lied] concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of [the] factory in respect of which this return is made.

(*b*) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fu[el,] of electricity and of other items specified in the table, consumed during the year, the purchase value of the quanti[ty] purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electri[city] transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to th[e] payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by th[e] factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be includ[ed.] If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not cove[red] by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value sho[uld] be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particul[ars] relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the p[eriod] covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank again[st] any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated [to] the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1,000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1,000 Gallons.	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts would cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly if no payment was made to other firms or factories for work done on materials given out to them (item V in the table) the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—							
1. Jute	Ton.						
2. Jute yarn and twist.. ..	Ton.						
3. Cotton selvedge yarn ..	Ton.						
4. Hessian cloth	Ton. / Yard						
5. Sacking cloth	Ton / Yard						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D),] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—concld							
6. Canvas ..	Ton / Yard						
7. Others	..						
II. *Chemicals and auxiliary materials*—							
8. Starch	Cwt.						
9. Starching syrup	Cwt / Gallon						
10. Caustic Soda	Cwt.						
11. Soda Ash	Cwt.						
12. Tallow	Cwt.						
13. Bleaching powder	Cwt.						
14. Hydrogen Peroxide (state strength) ..	Lb. / Gallon						
15. Other bleaching materials ..	Cwt.						
16. Batching oil	Gallon / Ton						
17. Batching oil emulsifier	Gallon / Cwt.		..		..		
18. Sulphuric Acid (in terms of 100% strength)	Cwt.						
19. Dyes	Cwt.						
20. Bitumen	Cwt.						
21. Lac.	Cwt.						
22. Cement	Cwt.						
23. Others (value only)							
III. *Packing materials*—							
24. Hessian cloth ..	Ton / Yard						
25. Sacking cloth	Ton / Yard						
26. Hoops, iron	Ton						
27. Buckles, pins and similar items..	Ton						
28. Others (value only)	..						
IV. *Other materials including consumable stores*—							
29. Bobbins	Gross						
30. Shuttles	Gross						
31. Other wooden stores (value only)	..						
32. Belting (value only)	..						
33. Other transmission gears (value only)	..						
34. Machine parts (value only) ..	..						
35. Other materials and consumable stores (value only) ..	..						
	Total (of values only) ..						

			Amount paid for work done
			Rs.
V. **Amount paid to other firms or factories for work done on materials given out ..**	..	..	

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VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph l) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].

I..........

II..........

III..........

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4)	(*ii*) Additions to col. (6)	(*iii*) Additions to col. (8)
Rs............	Rs..............	Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in umns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether as indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) The total quantity of jute yarn made in the year as distinguished from the quantity made in the year sale (see instruction (*b*) below) should be stated in the space provided here.

Quantity of jute yarn made in the year whether for sale or for use in the factory .. Tons........

(*b*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and -factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that ar or held in stock for sale during a subsequent period. If these amounts are not directly available from the books the factory, it should be noted that the amounts should cover the actual sales of each product and by-product ected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the ginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include st of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials ould not, however, be included in the figures of weight of products and by-products. Sales effected during the year ould include any transfers of products and by-products made to allied concerns and credit for whose value was secured book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in e books of the factory in respect of which this return is made.

(*c*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-duct made in the year of return for sale, the value of sales to be taken into account should be the amount charged customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks wed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for ivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*c*) (1) from the amount charged to customers are not available arately for each product and by-product, the amount charged to customers may be included in the figure of value ered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deduc-ns from the amount charged to customers specified in paragraph (*c*) (1) have not been made and (*b*) the following ormation *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*d*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas pro-ced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should included in the entry against the heading "All other products (value only)" under item "I. Products" of the le.

(*e*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing ocess but were merely bought and re-sold in the same condition as received, should be excluded from the table below

(*f*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work s (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, ., for carriage outwards should be shown against this item.

(*g*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) ould not be left blank.

(*h*) Quantity should be stated to the nearest unit specified for each product and by-product and value should stated to the nearest rupee. Fractions should be omitted.

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TABLE

Products and by-products made for sale and work done.	Unit of quantity	Quantity made during the year for sale.	Ex-factory net selling value.
(1)	(2)	(3)	(4)
			Rs.
I.—Products—			
Products other than P. B. S. (*i*) manufactures			
1. Yarn and twist	Ton		
2. Canvas (excluding cotton-jute canvas)	Ton / Yard		
3. Cotton-jute canves	Ton / Yard		
4. Gunny cloth :—			
(*a*) Hessian	Ton / Yard		
(*b*) Sacking	Ton / Yard		
5. Gunny bags :—			
(*a*) Hessian bags	Ton / Number		
(*b*) Sacking baggs	Ton / Number		
6. Ropes	Ton		
7. Twine	Ton		
8. Jute carpets	Ton / Number		
9. Jute blankets	Ton / Number		
10. Jute oil	Ton / Gallon		
11. Jute lac	Ton		
12. Linseed oil	Ton / Gallon		
13. Others*.—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other products (value only) ..			
P. B. S. (*i*) manufactures.			
14. P. B. S. (*i*) manufactures, all kinds ..	Ton / Number		
II.—By-products (ii)—			
1.			
2.			
3.			
4. Others (value only)			
		Total ..	

	Amount received for work done.
	Rs.
III. Work done for other firms or customers on materials supplied by them ..	
Total value of products and by-products made for sale and work done ..	Rs.

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IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified aragraph (c) (1) of instructions relating to this Part have not been made from the value of sales effected during the r but the amount charged to the customers without these deductions has been included in the figures entered in umn (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (c) of instructions to this Part]. — I............... II..................; III............... IV..................; V............... VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

* Here should be entered the name of each important product not already specified by name under item "I. products" and unit of quantity, the quantity made during the year for sale and the *ex-* factory net selling value given against each product in columns to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the e stated in the relevant column.

(*i*) The leters stand for Prefabricated Biterinized saking/surfacing.

(*ii*) This includes waste products.

Here should be entered the name of each important by-product and waste product and the unit of quantity, the quantity made ing the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimtant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the e stated in the relevant column.

Form No. CMI-(21)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

CHEMICALS INCLUDING DRUGS AND PHARMACEUTICALS

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge d belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office ....
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..
   ....
   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	

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(3) ....
....
....

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

Form No. CMI-(21)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

CHEMICALS INCLUDING DRUGS AND PHARMACEUTICALS

GENERAL INSTRUCTIONS FOR FILLING OF THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance wi the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of go which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returne the Statistics Authority and the name of the industry, in which the factory is engaged, communicated to him withi days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in Briti India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if a relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information sh be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to............

PART (B)

CAPITAL STRUCTURE AS ON 31st DECEMBER **19**

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the fa are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars m given as on the date on which the accounts of the factory were last closed. In either case the date to which the p culars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the p capital in respect of the factory, for which this return is made, should be arrived at by reasonable allocation b the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should b to mean value according to the books of the factory on the date to which the particulars furnished in this Part r For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* a written off. If the factory occupies only a portion of any building or any piece of land, particulars relating that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] is leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] a these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of capital in question, the present book value of the amount originally paid should be included in the amount to be in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital as entered in the table has been arrived at by writing off depreciation in respect of the year immediately prec date to which the particulars relate at a rate higher than, equal to ...

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TABLE

(1) Particulars in the table below relate to capital structure as on.................19 .

(2) The accounts of the factory are closed on*..................and the accounting year of the factory is from.......................to.........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate†............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for any items of fixed capital taken on lease or rent.
I. **Paid-up capital—**		
(1) Rupee capital—	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. **Productive capital employed—**	Rs.	Rs.
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory, and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade, i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under 'Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days.

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Absence for hours only need not be considered. Total attendances on any day should be the total of the attend[...] on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which [...] manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overt[...] earnings and other additional payments. For the purpose of entries in this column no deductions from salaries [...] wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the [...] ment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in [...] business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of [...] profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) [...] not available, the total money value of the privileges, benefits or contributions may be entered in the space pro[...] for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column [...]

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any [...] of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incide[...] to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, [...] does not include any person solely employed in clerical capacity in any room or place where no manufacturing pro[...] is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defi[...] in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises [...] any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes [...] person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" un[...] the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person [...] has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under [...] Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they [...] available with the person submitting the return. If no particulars relating to "workers" employed through contract[...] are available, the entries against the side-heading 'Employed through contractors' should be "not available" in [...] relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, [...] entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not [...] left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fracti[...] should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money which accrues to individual employee and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers			..				
			Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	—	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. Coal gas	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		Total ..	....

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PART (E)

Materials purchased at any time and consumed during the year ending 31st December 19 in the manufacture of products and by-products made for sale, and works given out during the same year.

Instructions for filling up this Part

(*a*) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material (other than those specified in Part (D)—see footnote to items 270 to 272 in the table below) consumed during the year in the manufacture of products and by-products made for sale (as shown in Part (F)). The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each materials effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting. The material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VIII) :—

(*i*) Names of items which should be added (see paragraph (*b*) (1) above) to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered.

and

(*ii*) The total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms of factories (item VII in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in column (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item VII in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*).					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		
I. *Minerals and Metals (excluding coal)*—							
1. Pyrites	Ton.						
2. Barytes	Ton.						
3. Bauxite	Ton.						
4. Arsenic ore	Ton.						
5. Chrome ore	Ton.						
6. Gypsum	Ton.						
7. Kaolin (China clay)	Ton.						

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terials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
Minerals and Metals (excluding coal)—contd							
8. Manganese ore	Ton.						
9. Magnesite	Ton.						
10. Nitre (Salt petre)	Ton.						
11. Sodium Sulphate (Natural) ..	Ton.						
12. Sulphur, crude	Ton.						
13. Phosphate, rock (Mineral Phosphate of lime).	Ton.						
14. Rock salt	Ton.						
15. Ferro Silicon	Ton.						
16. Copper	Ton.						
17. Iron scrap	Ton.						
18. Lead	Ton.						
19. Tin and Tin scrap	Ton.						
20. Zinc and Zinc scrap ..	Ton.						
21. Others (specify principal items not stated below) :—							
(a) Mercury	Ton.						
(b)	Ton.						
(c)................ ..	Ton.						
(d)................ ..	Ton.						
(e)................ ..	Ton.						
(f)................ ..	Ton.						
(g) All other minerals and metals	Ton.						
Chemicals and allied products (excluding drugs, pharmaceuticals, minerals, and metals)—							
Acids—							
22. Sulphuric Acid (in terms of 100% strength)	Ton.						
23. Hydrochloric Acid (in terms of 1.14 specific gravity) ..	Ton.						
24. Nitric Acid (in terms of 100% strength)	Ton.						
25. Acetic Acid (glacial).. ..	Cwt.						
26. Oxalic Acid	Cwt.						
27. Chromic Acid	Cwt.						
28. Stearic Acid	Cwt.						
29. Citric Acid	Cwt.						
30. Tartaric Acid	Cwt.						
31. Tannic Acid	Cwt.						
32. Formic Acid	Cwt.						
33. Salicylic Acid	Lb.						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known wheher indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(4)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II. *Chemicals and allied products (excluding drugs, , pharmaceuticals, minerals and metals)*—continued.							
Acids—*concld*							
34. Benzoic Acid	Lb.						
35. Arsenious Acid	Lb.						
36. Boric Acid	Lb.						
37. Gallic Acid	Lb.						
38. Hydrobromic Acid (in terms of 40 % strength)	Lb.						
39. Hydrocyanic Acid	Lb.						
40. Lactic Acid	Lb.						
41. Oleic Acid	Lb.						
42. Picric Acid	Lb.						
43. Pyrogallic Acid	Lb.						
44. Phosphoric Acid (specify strength here)	Lb.						
Alcohols							
45. Ethyl Acohol, industrial (in terms of 95% strength)	Gallon.						
46. Ethyl Alcohol, power (in terms of 100 % strength).	Gallon.						
47. Amyl Alcohol	Gallon.						
48. Methyl Alcohol	Gallon.						
49. Propyl Alcohol	Gallon.						
50. Butyl Alcohol	Gallon.						
51. Fusel oil	Gallon.						
Aluminium Compounds							
52. Aluminium Oxide, anhydrous ..	Cwt.						
53. Alumina	Cwt.						
54. Aluminium Hydroxide ..	Cwt.						
55. Aluminium Sulphate, Iron free ..	Cwt.						
56. Alumina Ferric	Cwt.						
57. Aluminium Chloride ..	Cwt.						
Alums							
58. Potassium Alum	Cwt.						
59. Ammonium Alum	Cwt.						
60. Sodium Alum	Cwt.						
61. Chrome Alum	Cwt.						
Ammonia and Ammonium compounds							
62. Ammonia, anhydrous ..	Cwt.						
63. Ammonia, Liquor (in terms of 0.88 specific gravity) ..	Cwt.						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (i)	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (ii).					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II. *Chemicals and allied products (excluding drugs, pharmaceuticals, minerals and metals)*—continued							
Ammonia and Ammonium Compounds—concld.							
64. Ammonia gas	Cwt.						
65. Ammonium Chloride.. ..	Ton.						
66. Ammonium Sulphate ..	Ton.						
67. Ammonium Phosphate ..	Cwt.						
68. Ammonium Nitrate	Cwt.						
69. Ammonium Carbonate ..	Cwt.						
70. Ammonium Bi-carbonate ..	Cwt.						
Arsenic compounds							
71. Arsenic Oxide, refined ..	Lb.						
72. Arsenic Oxide, unrefined ..	Lb.						
73. Arsenious Oxide	Lb.						
Barium compounds							
74. Barium Chloride	Cwt.						
75. Barium Nitrate	Cwt.						
76. Barium Carbonate	Cwt.						
77. Barium Sulphate	Cwt.						
78. Barium Peroxide	Cwt.						
79. Barium Persulphate	Cwt.						
Bleaching chemicals							
80. Bleaching powder	Ton.						
81. Hydrosulphite of Soda ..	Ton.						
82. Hydrogen Peroxide (specify strength here).	Lb.						
83. Sodium Hypochlorite ..	Lb.						
Bromine and Bromine Compounds							
84. Bromine	Lb.						
85. Potassium Bromide	Cwt.						
86. Other Bromindes	Cwt.						
Calcium compounds							
87. Calcium Chloride	Cwt.						
88. Calcium Carbide	Cwt.						
89. Calcium Oxide (lime) ..	Cwt.						
90. Calcium Carbonate, precipitated	Cwt.						
91. Calcium Carbonate, other varieties.	Cwt. Cwt.						
92. Plaster of Paris	Cwt.						

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Materials (other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)[PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*).					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II. *Chemicals and allied products (excluding drugs, pharmaceuticals, minerals and metals*—continued.							
Oils and Fats—concld.							
147. Other fats of animal origin ..	Lb.						
148. Sandalwood oil	Lb.						
149. Other essential oils	Lb.						
Paint pigments and colours							
150. Red Lead	Cwt.						
151. Litharge	Cwt.						
152. Zinc Oxide	Cwt.						
153. Lithopone	Cwt.						
154. White Lead	Cwt.						
155. Titanium Oxide	Cwt.						
156. Chrome colours (excluding those made from coal tar primary products)	Cwt.						
157. Prussian Blue	Cwt.						
158. Chinese Blue	Cwt.						
Potassium compounds							
159. Potassium Carbonate ..	Cwt.						
160. Potassium Bi-carbonate ..	Cwt.						
161. Potassium Citrate	Cwt.						
162. Potassium Chloride	Cwt.						
163. Potassium Chlorate	Cwt.						
164. Potassium Hydroxide ..	Cwt.						
165. Potassium Chromate.. ..	Cwt.						
166. Potassium Bichromate ..	Cwt.						
167. Potassium Cyanide	Cwt.						
168. Potassium Ferro-Cyanide ..	Cwt.						
169. Potassium Cyanide	Cwt.						
170. Potassium Iodide	Lb.						
171. Potassium Permanganate ..	Cwt.						
172. Potassium Nitrate (excluding Nitre see item 10) ..	Cwt.						
173. Potassium Sulphate	Cwt.						
174. Potassium Acetate	Cwt.						
Sodium compounds							
175. Sodium Chloride (common salt), (excluding rock salt, see item 14).	Ton.						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIAL [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II. *Chemicals and allied products (excluding drugs, pharmaceuticals, mineral and metals)*—continued.							
Sodium Compounds—*concld.*							
176. Sodium Carbonate (Soda Ash) ..	Ton.						
177. Sodium Bi-carbonate ..	Cwt.						
178. Sodium Hydroxide (Caustic Soda)	Cwt.						
179. Sodium Borate	Cwt.						
180. Sodium Chromate	Cwt.						
181. Sodium Chlorate	Cwt.						
182. Sodium Cyanide	Cwt.						
183. Sodium Nitrate	Cwt.						
184. Sodium Nitrite	Cwt.						
185. Sodium Phosphate	Cwt.						
186. Sodium Silicate	Cwt.						
187. Sodium Sulphate, anhydrous ..	Cwt.						
188. Sodium Sulphate (Glauber's salt) [excluding Sodium Sulphate (Natural) see item 11] ..	Cwt.						
189. Sodium Bisulphate	Cwt.						
190. Sodium Citrate	Lb.						
191. Sodium Meta-bi-sulphite ..	Lb.						
192. Sodium Sulphite	Lb.						
193. Sodium Sulphide	Cwt.						
194. Sodium Thiosulphate ..	Cwt.						
195. Sodium Acetate	Cwt.						
Solvents							
196. Acetone	Lb.						
197. Carbon Tetra-Chloride ..	Lb.						
198. Chloroform	Lb.						
199. Carbon Bi-sulphide	Lb.						
200. Ether	Lb.						
201. Xylene	Lb.						
Starches and starch products							
202. Starches	Cwt.						
203. Glucose	Cwt.						
204. Dextrine	Cwt.						
Tin Compounds							
205. Tin Oxide	Cwt.						
206. Stannous Chloride	Lb.						
207. Stannic Chloride ..	Lb.						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II. *Chemicals and allied products (excluding drugs, pharmaceuticals, minerals and metals)*—continued.							
Zinc Compounds							
208. Zinc Chloride	Cwt.						
209. Zinc Sulphate	Cwt.						
Other chemicals and allied products, (excluding drugs, pharmaceuticals, minerals and metals).							
210. Methyl Chloride	Lb.						
211. Ethyl Chloride	Lb.						
212. Sulphur, precipitated ..	Lb.						
213. Sulphur, sublimed	Lb.						
214. Phosphorus	Lb.						
215. Silica Gel	Lb.						
216. Liquid Paraffin	Lb.						
217. Silver Nitrate	Lb.						
218. Ferrous Sulphate	Cwt.						
219. Ferric Oxide (including Hydrated Oxide of Iron)	Cwt.						
220. Formaldehyde	Lb.						
221. Ethyl Chloride	Lb.						
222. Others (specify principal items):—							
(*a*)................ ..	..						
(*b*)................ ..	..						
(*c*)................ ..	..						
(*d*)................ ..	..						
(*e*)................ ..	..						
(*f*) All others (value only) ..	..						
III. *Drugs and Pharmaceuticals* (*i*)—							
223. Caffeine	..						
224. Curetin Ephedrine	..						
225. Datura Alkaloids	..						
226. Kurchi Alkaloids	..						
227. Morphine Alkaloids	..						
228. Quinine	..						
229. Strychnine	..						
230. Theobromine	..						
231. Hyoscyamine	..						

(*i*) Specify the unit of quantuty against each item under this heading, except against those items for which only figures of value are required.

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*).					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
III. *Drugs and Pharmaceuticals* (*i*)—continued							
232. Hyoscine	..						
233. Atropine	..						
234. Brucine	..						
235. Codeine	..						
235. Heroin	..						
237. Emetine	..						
238. Coal Tar drugs	..						
239. Vitamins	..						
240. Paraldehyde	..						
241. Organo-Metallic compounds ..	..						
242. Sugar of Milk	..						
243. Iodine	..						
244. Camphor	..						
245. Acetyl-Salicylic, acid and salts ..	..						
246. Saccharine	..						
247. Phenacetin	..						
248. Insulin	..						
249. Belladonna	..						
250. Digitalin	..						
251. Ergot	..						
252. Opium	..						
253. Santonine	..						
254. Barbiturates	..						
255. Bismuth preparations ..	..						
256. Calcium Gluconate	..						
257. Calcium Lactate	..						
258. Calamina	..						
259. Chloral Hydrate	..						
260. Carbon Tetra-chloride ..	..						
261. Hydrocharpus acid	..						
262. Nicotinic Acid	..						
263. Nikethamide	..						
264. Silver Protenate	..						
265. Sulphathiazole	..						
266. Other Sulpha drugs	..						
267. Urethanes	..						
268. Tinctures and Galenicals ..	..						

(*i*) Specify the unit of quantity against each item under this heading, except against those items for which only figures of value are required.

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*).					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
III. *Drugs and Pharmaceuticals* (*i*)—concluded							
269. Other drugs and pharmaceuticals (specify principal items):—							
(*a*)................ ..	..						
(*b*)................ ..	..						
(*c*)................ ..	..						
(*d*)................ ..	..						
(*e*)................ ..	..						
(*f*)................ ..	..						
(*g*) All others (value only) ..	..						
IV. *Other materials—Not covered under items I to III above—*							
270. Coal (*ii*)	Ton.						
271. Coke (*ii*)	Cwt.						
272. Charcoal (*ii*)	Cwt.						
273. Leather cuttings	Cwt.						
274. Others (specify principal items):—							
(*a*)................ ..	..						
(*b*)................ ..	..						
(*c*)................ ..	..						
(*d*)................ ..	..						
(*e*)................ ..	..						
(*f*) All other materials (value only)	..						
V. *Packing Materials—*							
275. Tinplate	Cwt.						
276. Drums, ungalvanised, steel ..	Number.						
277. Drums, galvanised, steel ..	Number.						
278. Metal cans	Number.						
279. Lead tubes for tooth paste ..	Gross.						
280. Glass jars, carboys, bottles and others glass containers ..	Number.						
281. Earthen containers	Number.						
282. Timber	Cubic feet						
283. Wooden crates ..	Number.						
284. Gunny bags	Ton.						

(*i*) Specify the unit of quantity against each item under this heading, except against those items for which only figures of value are required.

(*ii*) The quantity to be entered against this item in this table should be the quantity used as a material in the manufacturing process and exclusive of the quantity used as fuel, which should be shown in the table in Part (D).

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Materials (other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity (*i*)	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*ii*).					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
V. *Packing materials*—concluded							
285. Kraft paper	Ton.						
286. Waterproof paper, not reinforced	Cwt.						
287. Waterproof paper, jute or cotton reinforced	Cwt.						
288. Paper for labels	Cwt.						
289. Strawboard	Ton.						
290. Other boards (including cartons)	Ton.						
291. Hoops, iron	Cwt.						
292. Nails	Cwt.						
293. Wire, lacing	Cwt.						
294. Other packing materials (value only	..						
VI. *Other materials including consumable stores (value only)* ..	..						
Total of (values only) ..							

Amount paid for work done

Rs.

VII. Amount paid to other firms or factories for work done on materials given out ..

VIII. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].

I ....

II ....

III ....

(2) Total amount which should be added value as entered in columns 4, 6 and (8) in order to arrive at the purchase value—

(*i*) Additions to column (4) Rs.......................

(*ii*) Additions to column (6) Rs.......................

(*iii*) Additions to column (8) Rs.......................

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

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PART (F)

Products and by-products made and work done during the year ending 31st December 19 .

Instructions for filling up this part

(a) *Total quantity made in the year*—Under this heading in column (3) of the table below should be stated the total quantity of each product and by-product made in the year, irrespective of whether any portion of that quantity was sold, added to stock without further processing or was used in the factory for the manufacture of other articles.

(b) *Products and by-products made inthe year for sale*—In columns (4) and (5) of table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sa le*, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(c) *Ex-factory net selling value*—(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railw ays etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) Any excise duty paid on any product or by-product should also not be included in determining the ex-factory net selling value of the quantity of that product and by-product made in the year of return for sale. Particu-'ars relating to the name and quantity of the product and by-product on which excise duty was paid and the amount of excise duty paid during the year of return should be stated in the space provided for the purpose under item IV 1 of the table.

(3) If deductions specified in paragraph (*c*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (5). If this procedure is adopted, (*a*) it should be clearly stated at the head of column (5) that deductions from the amount charged to customers specified in paragraph (*c*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV 2) :—

(*i*) Names of items which should be deducted (see paragraph (*c*) (1) above) from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered,

and (*ii*) the total amount which should be deducted from the value of products and by-products as entered in column (5) in order to arrive at the ex-factory net selling value.

(d) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All others (value only)" item 316 of the table.

(e) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(f) *Work done for other firms or customers on materilas supplied by them (item III in the table)*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways etc., for carriage outwards should be shown against this item.

(g) If a product or by-product listed in column (1) was not made by the factory the entry against it should be "nil". Spaces in columns (3) to (5) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table) the entry against this item in column (5) should be 'nil'. The space against this item also in column (5) should not be left blank.

(h) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

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TABLE

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	PRODUCTS AND BY-PRODUCTS MADE IN THE YEAR *FOR SALE*	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
I.—PRODUCTS—				
A.—Chemicals and allied products (excluding drugs, pharmaceuticals, vaccines and sera)				
Acids—				
1. Sulphuric Acid (in terms of 100 per cent strength).	Ton			
2. Hydrochloric Acid (in terms of 1·14 Sp. Gr.)	Ton			
3. Nitric Acid (in terms of 100 per cent strength).	Ton			
4. Acetic Acid, glacial ..	Cwt.			
5. Oxalic Acid ..	Cwt.			
6. Chromic Acid ..	Cwt.			
7. Stearic Acid ..	Cwt.			
8. Citric Acid ..	Cwt.			
9. Tartaric Acid ..	Cwt.			
10. Tannic Acid ..	Cwt.			
11. Formic Acid ..	Cwt.			
12. Salicylic Acid ..	Lb.			
13. Benzoic Acid ..	Lb.			
14. Arsenious Acid ..	Lb.			
15. Boric Acid ..	Lb.			
16. Gallic Acid ..	Lb.			
17. Hydrobromic Acid (in terms of 40 per cent strength)	Lb.			
18. Hydrocyanic Acid ..	Lb.			
19. Lactic Acid ..	Lb.			
20. Oleic Acid ..	Lb.			
21. Picric Acid ..	Lb.			
22. Pyrogallic Acid ..	Lb.			
23. Phosphoric Acid specify strength)	Lb.			
Alcohols—				
24. Ethyl Alcohol, industrial (in terms of 96 per cent strength).	Gallon.			
25. Ethyl Alcohol, power (in terms of 100 per cent strength).	Gallon.			
26. Amyl Alcohol ..	Gallon.			
27. Methyl Alcohol ..	Gallon.			
28. Propyl Alcohol ..	Gallon.			
29. Butyl Alcohol ..	Gallon.			
30. Fusel oil ..	Gallon.			
Aluminium Compounds—				
31. Aluminium Oxide, anhydrous	Cwt.			
32. Alumina ..	Cwt.			
33. Aluminium Hydroxide ..	Cwt.			
34. Aluminium Sulphate (Iron Free).	Cwt.			
35. Alumina Ferric ..	Cwt.			
36. Aluminium Chloride ..	Cwt.			

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TABLE—CONTINUED.

Products, by-products and work done	Unit of quantity	Total quantity made in the year, wheather for sale as such or for further manufacture in the factory	Products and by-products made in the year *for sale*	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
				Rs.
I—Products—*contd.*				
A.—Chemicals and allied products (excluding drugs, pharmaceuticals, vaccines and sera—contd.				
Alums—				
37. Potassium Alum. ..	Cwt.			
38. Ammonium Alum ..	Cwt.			
39. Sodium Alum. ..	Cwt.			
40. Chrome Alum. ..	Cwt.			
Ammonia and Ammonium Compounds—				
41. Ammonia, anhydrous ..	Cwt.			
42. Ammonia, Liquor (in terms of 0·88 sp. gr.) ..	Cwt.			
43. Ammonia gas ..	Cwt.			
44. Ammonium Chloride ..	Ton.			
45. Ammonium Sulphate ..	Ton.			
46. Ammonium Phosphate ..	Cwt.			
47. Ammonium Nitrate ..	Cwt.			
48. Ammonium Carbonate ..	Cwt.			
49. Ammonium bi-carbonate ..	Cwt.			
Arsenic Compounds—				
50. Arsenic Oxide, refined ..	Lb.			
51. Arsenic Oxide, unrefined ..	Lb.			
52. Arsenious Oxide ..	Lb.			
Barium Compounds—				
53. Barium Chloride ..	Cwt.			
54. Barium Nitrate ..	Cwt.			
55. Barium Carbonate ..	Cwt.			
56. Barium Sulphate ..	Cwt.			
57. Barium Peroxide ..	Cwt.			
58. Barium Persulphate ..	Cwt.			
Bleaching Chemicals—				
59. Bleaching Powder ..	Ton.			
60. Hydrosulphite of Soda ..	Ton.			
61. Hydrogen Peroxide (specify strength here).	Lb.			
62. Sodium Hypochlorite ..	Lb.			
Bromine and Bromine Compounds—				
63. Bromine ..	Lb.			
64. Potassium Bromide ..	Cwt.			
65. Other Bromides ..	Cwt.			
Calcium Compounds—				
66. Calcium Chloride ..	Cwt.			
67. Calcium Carbide ..	Cwt.			
68. Calcium Oxide (lime) ..	Cwt.			
69. Calcium Carbonate, precipitated.	Cwt.			
70. Calcium Carbonate, other varieties.	Cwt.			
71. Plaster of Paris ..	Cwt.			

TABLE—CONTINUED **CONFIDENTIAL**

Products, by-products and work done	Unit of quantity	Total quantity made in the year whether for sale as such or for further manufacture in the factory	Products and by-products made in the year *for sale*	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
I—Products—*contd.*				Rs.
I—Chemicals and allied products (excluding rugs, pharmaceuticals, vaccines and sera)—contd.				
Carbon—				
72. Carbon, activated, decolourising and de-odorising.	Cwt.			
Coal Tar and Coal Tar products—				
73. Coal Tar, refined ..	Ton.			
74. Coal Tar, crude ..	Ton.			
75. Road Tar ..	Ton.			
76. Benzol, crude ..	Gallon.			
77. Benzol, refined ..	Gallon.			
78. Benzene ..	Gallon.			
79. Toluene ..	Gallon.			
80. Carbolic Acide, crude ..	Gallon.			
81. Carbolic Acid, Crystal ..	Lb.			
82. Cresylic Acid. ..	Gallon.			
83. Naphtha ..	Gallon.			
84. Napthalene (excluding Naphthalene oil—see item 89).	Cwt.			
85. Pyridine ..	Gallon.			
86. Anthracene (excluding Anthracene oil — see item 88).	Cwt.			
87. Creosote oil ..	Gallon.			
88. Anthracene oil ..	Gallon.			
89. Other Coal Tar Oils (specify principal varieties)—				
(a)	Gallon.			
(b)	Gallon.			
(c)	Gallon.			
(d)	Gallon.			
(e) All others ..	Gallon.			
90. Pitch ..	Ton.			
91. Pitch Coke ..	Ton.			
92. Asphalt ..	Ton.			
Copper Salts—				
93. Copper Oxide ..	Ton.			
94. Copper Sulphate ..	Ton.			
Cosmetics and toilet preparations, other than soaps*—				
95. Face powder ..	Lb.			
96. Other powder ..	Lb.			
97. Snow ..	Lb.			
98. Cream ..	Lb.			
99. Brilliantine ..	Lb.			
100. Hair oils ..	Lb.			
101. Hair lotions ..	Lb.			
102. Lipsticks ..	Gross			
103. Rouge ..	Lb.			
104. Nail polishes ..	Lb.			
105. Perfumes ..	Lb.			
106. Tooth powder ..	Cwt.			
107. Tooth paste ..	Number of tubes.			
	Cwt.*			

*The weight to be entered sheuld be the weight of the tooth paste exclusive of the weight of the tube or other packing material.

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TABLE—CONTINUED.

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	PRODUCTS AND BY-PRODUCTS MADE IN THE YEAR *FOR SALE*	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
				Rs.
I—PRODUCTS—*contd.*				
A—Chemicals and allied products (excluding drugs, pharmaceuticals, vaccines and sera)—contd.				
Cosmetica and toilet preparations, oth than soaps—*contd.*				
108. Gargling solution ..	Lb.			
Disinfectants and insecticides—				
109. Phenyle ..	Gallon.			
110. Lysol ..	Gallon.			
111. Insecticide powders ..	Cwt.			
112. Weed killers ..	Cwt.			
113. D. D. T. preparations ..	Lb.			
114. Pyrethrum Extract ..	Lb.			
115. Other disinfectants (specify important items).				
(*a*)				
(*b*)				
(*c*) Others (value only) ..				
116. Other insecticides (specify principal products).				
(*a*)				
(*b*)				
(*c*) Others (value only) ..				
Dyes and dye-stuffs—				
117. Dyes and dye-stuffs made from coal tar primary products—				
(*a*) Dye intermediates ..	Cwt.			
(*b*) Direct cotton colours ..	Cwt.			
(*c*) Acid wool colours ..	Cwt.			
(*d*) Chrome and mordant colours (including alizarine).	Cwt.			
(*e*) Basic colours ..	Cwt.			
(*f*) Sulphur colours ..	Cwt.			
(*g*) Vat colours ..	Cwt.			
(*h*) Indigo ..	Cwt.			
(*i*) Others ..	Cwt.			
118. Dyes and dye-stuffs, vegetable, all kinds.	Cwt.			
Fertilisers (excluding Ammonium Sulphate)—				
119. Superphosphates ..	Ton.			
120. Bone Meal ..	Ton.			
Flavouring Essences—				
121. Flavouring essences, all kinds	Lb.			
Gases (including liquified and solidified gases, but excluding Ammonia—				
122. Chlorine ..	Ton.			
123. Oxygen ..	Cub. ft.			

TABLE—CONTINUED **CONFIDENTIAL**

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by-products made in the year for sale	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
I—Products—*contd.*				Rs.
A—Chemicals and allied products (excluding drugs, pharmaceuticals, vaccines and sera)—contd.				
Gases (including liquified and solidified gases, but excluding Ammonia—*contd.*				
124. Hydrogen ..	Cub. ft.			
125. Carbon Dioxide (excluding dry ice).	Cwt.			
126. Sulphur Dioxide ..	Cwt.			
127. Coal gas ..	Cub. ft.			
128. Nitrous Oxide ..	Cub. ft.			
129. Dry ice (Solid Carbon Dioxide).	Cwt.			
130. Air, compressed ..	Lb.			
131. Acetylene gas ..	Cub. ft.			
132. Acetylene, dissolved (specify strength here....).	Lb.			
133. Other gases ..	Cub. ft.			
134. Glycerine (B. P.) ..	Cwt.			
135. Glycerine industrial (in terms of 100 per cent Glycerol).	Cwt.			
Inks—				
136. Writting ink ..	Gallon.			
137. Fountain pen ink ..	Gallon.			
138. Printing and duplicating ink.	Cwt.			
139. Stamping ink ..	Lb.			
Lead Compounds (other than paint pigments)—				
140. Lead Acetate ..	Cwt.			
141. Lead Nitrate ..	Cwt.			
Magnesium Compounds—				
142. Magnesium Chloride ..	Cwt.			
143. Magnesium Sulphate ..	Cwt.			
144. Magnesium Carbonate ..	Cwt.			
145. Magnesium Oxide ..	Cwt.			
Manganese Compounds—				
146. Manganese Chloride ..	Cwt.			
147. Manganese Oxide ..	Cwt.			
148. Manganese Sulphate ..	Cwt.			
Oils and Fats—				
149. Unrefined vegetable oils ..	Cwt.			
150. Refined vegetable oils ..	Cwt.			
151. Hydrogenated oil ..	Cwt.			
152. Turkey-red oil ..	Cwt.			
153. Other Sulphonate oils ..	Cwt.			
154. Cod Liver oil ..	Lb.			
155. Shark Liver oil ..	Lb.			
156. Other liver oils ..	Lb.			
157. Stearine ..	Lb.			
158. Tallow ..	Lb.			

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TABLE—CONTINUED

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by-products made in the year *for sale*	
			Quantity	Ex-factory net selling value
1	2	3	4	5
I—Products— *contd.*				Rs.
A.—Chemicals and allied products (excluding drugs, pharmaceuticals, vaccines and sera)—contd.				
Oils and Fats—*concld.*				
159. Other fats of animal origin..	Lb.			
160. Sandalwood oil ..	Lb.			
161. Other essential oils ..	Lb.			
Paint pigments and colours, and paints—				
162. Red Lead ..	Cwt.			
163. Lithange ..	Cwt.			
164. Zinc Oxide ..	Cwt.			
165. Lithopone	Cwt.			
166. White Lead ..	Cwt.			
167. Titanium Oxide ..	Cwt.			
168. Chrome colours [excluding those made from coal tar primary products—see item 117 (*d*).]	Cwt.			
169. Prussian Blue ..	Cwt.			
170. Chinese Blue ..	Cwt.			
171. Paints, all kinds ..	Cwt.			
Varnishes and polishes—				
172. Lacquers ..	Gallon.			
173. Other varnishes ..	Gallon.			
174. Polishes, leather ..	Lb.			
175 Polishes, metal ..	Lb.			
176. Polishes, wood ..	Lb.			
Potassium compounds—				
177. Potassium Carbonate ..	Cwt.			
178. Potassium Bicarbonate ..	Cwt.			
179. Potassium Citrate ..	Cwt.			
180. Potassium Chloride ..	Cwt.			
181. Potassium Chlorate ..	Cwt.			
182. Potassium Hydroxide ..	Cwt.			
183. Potassium Chromate ..	Cwt.			
184. Potassium Bichromate ..	Cwt.			
185. Potassium Ferri-Cyanide ..	Cwt.			
186. Potassium Ferro-Cyanide ..	Cwt.			
187. Potassium Cyanide ..	Cwt.			
188. Potassium Iodide ..	Lb.			
189. Potassium Permanganate ..	Cwt.			
190. Potassium Nitrate ..	Cwt.			
191. Potassium Sulphate ..	Cwt.			
192. Potassium Acetate ..	Cwt.			
Soaps—				
193. Toilet Soaps ..	Cwt.			
194. Laundry Soaps ..	Cwt.			
195. Medicinal Soaps ..	Cwt.			
196. Industrial Soaps ..	Cwt.			
Sodium compounds—				
197. Sodium Chloride (common salt).	Ton.			
198. Sodium Carbonate (Soda Ash).	Ton.			

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TABLE—CONTINUED

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by products made in the year *for sale*	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
				Rs.
I—Products—*contd.*				
A—*Chemicals and allied products (excluding drugs, pharmaceuticals, vaccines and sera)*—contd.				
Sodium compounds—*concld.*				
199. Sodium Bi-carbonate ..	Cwt.			
200. Sodium Hydroxide (Caustic Soda).	Cwt.			
201. Sodium Borate ..	Cwt.			
202. Sodium Chromate ..	Cwt.			
203. Sodium Chlorate ..	Cwt.			
204. Sodium Cyanide ..	Cwt.			
205. Sodium Nitrate ..	Cwt.			
206. Sodium Nitrite ..	Cwt.			
207. Sodium Phosphate ..	Cwt.			
208. Sodium Silicate ..	Cwt.			
209. Sodium Sulphate, anhydrous	Cwt.			
210. Sodium Sulphate (Glauber's salt).	Cwt.			
211. Sodium Bi-sulphate (Salt Cake).	Cwt.			
212. Sodium Citrate	Lb.			
213. Sodium Meta-bi-sulphite ..	Lb.			
214. Sodium Sulphite ..	Lb.			
215. Sodium Sulphide ..	Cwt.			
216. Sodium Thio-sulphate ..	Cwt.			
217. Sodium Acetate ..	Cwt.			
Solvents—				
218. Acetone ..	Lb.			
219. Carbon Tetra-Chloride ..	Lb.			
220. Chloroform ..	Lb.			
221. Carbon bi-sulphide ..	Lb.			
222. Ether ..	Lb.			
223. Xylene ..	Lb.			
Starches and starch products—				
224. Tapioca ..	Cwt.			
225. Maize Starch ..	Cwt.			
226. Arrowroot Starch ..	Cwt.			
227. Potato Starch ..	Cwt.			
228. Rice Starch ..	Cwt.			
229. Other Starches ..	Cwt.			
230. Glucose ..	Cwt.			
231. Dextrine ..	Cwt.			
Tanning Extracts—				
232. Tanning extracts, all kinds	Cwt.			
Tin compounds—				
233. Tin Oxide ..	Cwt.			
234. Stannous Chloride ..	Lb.			
235. Stannic Chloride ..	Lb.			

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TABLE—CONTINUED

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by-products made in the year *for sale*	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
				Rs.
I—Products—*contd.*				
A—Chemicals and allied products (excluding drugs, pharmaceuticals, vaccines and sera)—concld.				
Wines—				
236. Medicated wines ..	Gallon.			
237. Liquors ..	Gallon.			
Zinc compounds—				
238. Zinc Chloride ..	Cwt.			
239. Zinc Sulphate ..	Cwt.			
Miscellaneous—				
240. Glue ..	Lb.			
241. Gelatine ..	Lb.			
242. Methyl Chloride ..	Lb.			
243. Ethyl Chloride ..	Lb.			
244. Sulphur, precipitated ..	Lb.			
245. Sulphur, sublimed ..	Lb.			
246. Phosphorus ..	Lb.			
247. Silica Gel ..	Lb.			
248. Water, distilled ..	Gallon.			
249. Liquid Paraffin ..	Lb.			
250. Silver Nitrate ..	Lb.			
251. Ferrous ..	Cwt.			
252. Ferric Oxide ..	Cwt.			
253. Formaldehyde ..	Lb.			
254. Dubbing ..	Lb.			
255. Other chemicals and allied products (excluding drugs, pharmaceuticals, vaccines and sera), (specify principal items).				
(*a*)				
(*b*)				
(*c*)				
(*d*)				
(*e*)				
(*f*)				
(*g*) All others (value only)				
*B.—Drugs, pharmaceuticals, vaccines and sera**				
Drugs and pharmaceuticals—				
256. Caffeine ..				
257. Curetin Ephedrine ..				
258. Datura Alkaloids ..				
259. Kurchi Alkaloids ..				
260. Morphine Alkaloids ..				
261. Quinine ..				
262. Strychnine ..				
263. Theobromine ..				
264. Hyoscyamine ..				
265. Hyoscine ..				
266. Atropine ..				
267. Brucine ..				
268. Codeine ..				
269. Heroin ..				
270. Emetine ..				
271. Coal Tar Drugs ..				
272. Vitamins ..				
273. Paraldehyde ..				

* Specify the unit of quantity against each item under this heading, except against those items for which only figures of value are required.

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TABLE—CONTINUED

Products, by-products and work done *	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by-products made in the year *for sale*	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
I—Products—*concld.*				Rs.
B.—*Drugs, pharmaceuticals, vaccines and sera*)*—concld.				
Drugs and pharmaceuticals—*concld.*				
274. Organo metallic compound				
275. Sugar of milk ..				
276. Iodine ..				
277. Camphor ..				
278. Acetyl-Salicylic, Acid and salts.				
279. Saccharine ..				
280. Phenacetin ..				
281. Insulin ..				
282. Belladonna preparations ..				
283. Digitalin ..				
284. Ergot preparations ..				
285. Opium preparations ..				
286. Santonine ..				
287. Barbiturates ..				
288. Bismuth preparations ..				
289. Calcium Glucconate ..				
290. Calcium Lactate ..				
291. Calamina ..				
292. Chloral Hydrate ..				
293. Carbon Tetra-chloride ..				
294. Hydrocharpus acid preparations.				
295. Nicotinic Acid ..				
296. Nikethamide ..				
297. Silver Protenate ..				
298. Sulphaguanidine ..				
299. Sulphathiazole ..				
300. Other Sulpha drugs ..				
301. Urethanes ..				
302. Tinctures and Galenicals ..				
303. Proprietory medicines ..				
304. Injectules, containing glandular preparations ..				
305. Cortex Hormones ..				
306. Pituitary preparations ..				
307. Adrenaline preparations ..				
308. Thyroid preparations (oral)				
309. All other drugs and pharmaceuticals (value only).				
Vaccines and sera—				
310. Vaccines and sera, all kinds (value only).				
C.—*Products other than chemicals and allied products Drugs and pharmaceuticals, and vaccines and sera. (Specify below principal items)*				
311.				
312.				
313.				
314.				
315.				
316. All others (value only) ..				

*Specify the unit of quantity against each item under this heading, except against those items for which only figures of value are required.

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Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by-products made in the year for sale	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
				Rs.
II.—By-products (including waste products) :				
(Specify below principal items) :—				
317. Coke ..	Cwt.			
318. ..				
319. ..				
320. ..				
321. ..				
322. All others (value only) ..				
	Total ..			

	Amount received for work done
	Rs.
III. Work done for other firms or customers on materials supplied by them. ..	
Total value of products and by-products made for sale, and work done ..	Rs.

IV. 1. The following particulars relating to any product or by-product made for sale, in the year of return on which any excise duty was paid during the year should be furnished. Excise duty paid should not be included in the ex-factory net selling value as given against items I and II in this table.

Name of product or by-product	Quantity (state unit)	Amount of excise duty paid
		Rs.
(a)		
(b)		
(c)		
(d)		

2. The following particulars to be furnished only if in making entries in column (5) deductions specified in paragraph (c) (1) of istructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (5)—

(1) Names of items which should be deducted from the figures as given in column (5) in order to arrive at the ex-factory net selling value (see paragraph (c) (3) of instructions to this Part).

I	II
III	IV
V	VI

(2) Total amount which should be deducted from the value as entered in column (5) in order to arrive at the ex-factory net selling value. Rs.

Form No. CMI-(22) **CONFIDENTIAL**

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

ALUMINIUM COPPER AND BRASS—ALL PROCESSES FROM ORE SMELTING TO MANUFACTURE OF FINAL PRODUCTS READY FOR USE.

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....
....
....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post Office .. ..
3. Business address of the factory :
   (i) Street or road .. ..
   (ii) Town .. ..
   (iii) District .. ..
   (iv) Post office .. ..
4. Name and address of the person owning the factory .. ..
....
....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
....
....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1) ....
....
....

(2) ....
....
....

(3) ....
....
....

Total paid-up capital of the firm.

(1) Rupee capital .. .. Rs. ....
(2) Sterling capital .. .. £ ....
(3) Other foreign capital (state currency unit) .. ..

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

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Form No. CMI-(22)

To be filled in by the Statistics Authority
(1) Name of the Province....................................
(2) Code number of the factory....................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

ALUMINIUM COPPER AND BRASS—ALL PROCESSES FROM ORE SMELTING TO MANUFACTURE OF FINAL PRODUCTS READY FOR USE.

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 ....

(*iii*) If the factory is a seasonal factory, the normal duration of the season ....From.................. to ....

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amounts written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing of depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on....................19 .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory is from........................to........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†........................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. Paid-up capital—		Annual rent paid for any items of fixed capital taken on lease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital*		
(*i*) Value of factory building and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectl with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should b included. Employees engaged in effecting delivery of the output should also be included, but persons employed in an retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trad (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the san condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total numb of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total numb of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtain by multiplying the total attendances during each shift by the number of hours that shift was worked and adding t product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' und "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'me 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing t aggregate total attendances on all working days by the total number of working days during the year. In reckoni attendances, temporary as well as permanent employees should be counte attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counte Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working day Total attendances on any day should be the total of the attendanc Absence for hours only need not be considered.

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be giv here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills exchange payable by the factory.

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on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
A. Workers .. Adults .. Men .. Employed directly by factory.				
A. Workers .. Adults .. Men .. Employed through contractors.				
A. Workers .. Adults .. Women .. Employed directly by factory.				
A. Workers .. Adults .. Women .. Employed through contractors.				
A. Workers .. Children .. Boys .. Employed directly by factory.				
A. Workers .. Children .. Boys .. Employed through contractors.				
A. Workers .. Children .. Girls .. Employed directly by factory.				
A. Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
3. Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(*a*) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(*i*) Names of items which should be added [see paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table) the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR — *Indigenous*		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Basic materials*—							
Aluminium materials							
1. Bauxite	Ton.						
2. Alumina	Ton.						
3. Aluminium scrap	Ton.						
4. Aluminium ingots	Ton.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—Basic materials—concld.							
5. Aluminium slabs	Ton.						
6. Aluminium sheets and strips ..	Ton.						
7. Aluminium discs and circles ..	Ton.						
8. Aluminium rods and bars ..	Ton.						
9. Aluminium sections, extruded ..	Ton.						
10. Other aluminium materials (specify principal items) :—							
(a)	Ton.						
(b)	Ton.						
(c)	Ton.						
(d)	Ton.						
(e)	Ton.						
(f) All other aluminium materials ..	Ton.						
Copper materials							
11. Copper ore	Ton.						
12. Copper scrap	Ton.						
13. Copper, unwrought ingots, slabs, billets, etc.—							
(a) Electrolytic	Ton.						
(b) Other	Ton.						
14. Copper sheets and strips ..	Ton.						
15. Copper discs and circles ..	Ton.						
16. Copper rods and bars ..	Ton.						
17. Copper sections, extruded ..	Ton.						
18. Other copper materials (specify principal items) :—							
(a)	Ton.						
(b)	Ton.						
(c)	Ton.						
(d)	Ton.						
(e)	Ton.						
(f) All other copper materials ..	Ton.						
Brass materials							
19. Brass scrap	Ton.						
20. Brass ingots	Ton.						
21. Brass sheets and strips ..	Ton.						
22. Brass discs and circles ..	Ton.						
23. Brass rods and bars	Ton.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I—Basic materials—concld.			Rs.		Rs.		Rs.
***Brass materials*—concld.**							
24. Other brass materials (specify principal items) :—							
(a)	Ton.						
(b)	Ton.						
(c)	Ton.						
(d)	Ton						
(e)	Ton.						
(f) All other brass materials ..	Ton.						
Basic materials other than aluminium, copper and brass materials							
25. Tin	Ton.						
26. Zinc	Ton.						
27. Lead	Ton.						
28. Steel	Ton.						
29. Green sand	Ton.						
30. Others (specify principal items) :—							
(a)	Ton.						
(b)	Ton.						
(c)	Ton.						
(d)	Ton.						
(e)	Ton.						
(f) All others (value only) ..	..						
II.—*Chemicals and auxiliary materials*—							
31. Silicon	Cwt.						
32. Carbon	Cwt.						
33. Oxygen	Cub. ft.						
34. Cryolite	Cwt.						
35. Fluorspar	Cwt.						
36. Caustic Soda	Cwt.						
37. Soda Ash	Cwt.						
38. Sulphuric Acid (in terms of 100 per cent strength)	Cwt.						
39. Nitric Acid (in terms of 100 per cent strength)	Cwt.						
40. Borax	Cwt.						
41. Common salt	Cwt.						
42. Pine oil	Ton.						
43. Xanthates	Ton.						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
II.—Chemicals and auxiliary materials—concld.			Rs.		Rs.		Rs.
44. Other chemicals and auxiliary materials (specify principal items) :—							
(a)	..						
(b)	..						
(c)	..						
(d)	..						
(e)	..						
(f) All others (value only) ..	..						
III.—Packing materials—							
45 Tissue paper	Cwt.						
46. Kraft paper	Cwt.						
47. Old newspapers	Cwt.						
48. Paper for labels	Cwt.						
49. Strawboard	Cwt.						
50. Other boards (including cartons) ..	Cwt.						
51. Waterproof packing paper, not reinforced.. ..	Cwt.						
52. Waterproof packing paper, jute or cotton reinforced ..	Cwt.						
53. Gunny bags	Ton.						
	Number						
54. Gunny or hessian cloth ..	Ton.						
	Yard.						
55. Timber	Cub. ft.						
56. Deal wood cases	Number						
57. Hoops, iron	Ton.						
58. Nails, wire	Cwt.						
59. Other packing materials (value only)	..						
IV.—Other materials including consumable stores—							
(Value only)	..						
Total (of values only)							

	Amount paid for work done.
	Rs.
V.—Amount paid to other firms or factories for work done on materials given out	

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VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part]
I.................................
II.................................
III.................................

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4)	(ii) Additions to col. (6)	(iii) Additions to col. (8)
Rs.	Rs.	Rs. ....

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

Products and by-products made and work done during the year ending 31st December 19 .

Instructions for filling up this Part

(a) *Total quantity made in the year*—Under this heading in column (3) of the table should be stated the total quantity of each product and by-products in the year, irrespective of whether any portion of that quantity was sold, added to stock without further processing or was used in the factory for the production of more finished articles. Ingots found to be defective and sent back to the furnace without undergoing any treatment should be excluded.

(b) *Products and by-products made in the year for sale*—In columns (4) and (5) of the table below should be stated the quantity and *ex*-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The *ex*-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. *Ex*-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(c) Ex-*factory net selling value*—(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railway, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*c*) (1) from the amount charged to customers are not available separately for each product and by-products, the amonut charged to customers may be included in the figure of value entered in column (5). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (5) that deductions from the amount charged to customers specified in paragraph (c) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted (see paragraph (*c*) (1) above) from the amount charged to customers in order to arrive at the *ex*-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (5) in order to arrive at the ex-factory net selling value.

(*d*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)"—item 48 (*b*) under item "I. Products" of the table.

(*e*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*f*) *Work done for other firms or customers on materials supplied by them* (*item III in the table*)—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*g*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (5) should not be left blanks against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table) the entry against this item in column (5) should be 'nil'. The space against this item also in column (5) should not be left blank.

(*h*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

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TABLE

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by-products made in the year for sale	
			Quantity	*Ex*- factory net selling value
1	2	3	4	5
				Rs.
I. *Products*—				
Aluminium products—				
1. Alumina	Ton.			
2. Aluminium ingots ..	Ton.			
3. Aluminium slabs ..	Ton.			
4. Aluminium sheets and strips	Ton.			
5. Aluminium discs and circles	Ton.			
6. Aluminium foil, tea chest linings	Ton.			
7. Aluminium foil, other sorts ..	Ton.			
8. Aluminium rods and bars ..	Ton.			
9. Aluminium shots or granulated aluminium ..	Ton.			
10. Aluminium sections, extruded	Ton.			
11. Aluminium rivets ..	Ton.			
12. Aluminium washers	Ton.			
13. Aluminium cable ..	Ton.			
14. Aluminium wire ..	Ton.			
15. Aluminium tubing ..	Ton.			
16. Aluminium alloys ..	Ton.			
17. Aluminium powder ..	Ton.			
18. Aluminium paste and paint	Ton.			
19. Aluminium ware—				
(*a*) Domestic utensils ..	Ton.			
(*b*) Industrial ware ..	Ton.			
(*c*) Others	Ton.			
20. Aluminium castings ..	Ton.			
21. Other aluminium products (specify principal items)—				
(*a*)	Ton.			
(*b*)	Ton.			
(*c*)	Ton.			
(*d*)	Ton.			
(*e*)	Ton.			
(*f*) All others	Ton.			
Copper products—				
22. Copper, unwrought ingots, slabs, billets, etc.—				
(*a*) Electrolytic ..	Ton.			
(*b*) Other	Ton.			
23. Copper sheets and strips ..	Ton.			
24. Copper discs and circles ..	Ton.			
25. Copper sheathing ..	Ton.			
26. Copper foil	Ton.			
27. Copper rots and bars ..	Ton.			
28. Copper sections, extruded ..	Ton.			
29. Copper rivets	Ton.			
30. Copper washers	Ton.			
31. Copper cable	Ton.			
32. Copper wire	Ton.			
33. Copper tubings	Ton.			
34. Copper alloys, other than brass	Ton.			
35. Copper ware—				
(*a*) Domestic utensils ..	Ton.			
(*b*) Industrial ware ..	Ton.			
(*c*) Others	Ton.			

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TABLE

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in factory	PRODUCTS AND BY-PRODUCTS MADE IN THE YEAR FOR SALE	
			Quantity	Ex-factory net selling value
1	2	3	4	5
				Rs.
I. Products—concluded				
Copper products—concluded				
36. Copper castings	Ton.			
37. Other copper products (specify principal items)				
(*a*)	Ton.			
(*b*)	Ton.			
(*c*)	Ton.			
(*d*)	Ton.			
(*e*)	Ton.			
(*f*) All others	Ton.			
Brass products—				
38. Brass (yellow metal) ingots ..	Ton.			
39. Brass sheets and stripe ..	Ton.			
40. Brass discs and cricles ..	Ton.			
41. Brass sheathing	Ton.			
42. Brass foil	Ton.			
43. Brass rods and bars ..	Ton.			
44. Brass wire	Ton.			
45. Brass tubings	Ton.			
46. Brass ware—				
(*a*)	Ton.			
(*b*) Domestic utensils ..	Ton.			
(*c*) Others	Ton.			
47. Other brass products (specify principal items) ..				
(*a*)	Ton.			
(*b*)	Ton.			
(*c*)	Ton.			
(*d*) All others	Ton.			
Products other than aluminium, copper brass products—				
48. Products other than aluminium, copper and brass products*—				
(*a*)				
(*b*)				
(*c*)				
(*d*)				
(*e*)				
(*f*)				
(*g*)				
(*h*) All other products (value only)				

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TABLE

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by-products made in the year for sale	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
				Rs.
II. By-products (i)—				
49. Aluminium sulphate ..	Ton.			
50. Alumina Ferric	Ton.			
51. Aluminium cuttings and scarp	Cwt.			
52. Aluminium filings ..	Cwt.			
53. Aluminium Slags ..	Ton.			
54. Red mud.	Ton.			
55. Copper cuttings and scrap ..	Cwt.			
56. Copper filings	Cwt.			
57. Brass cuttings and scrap ..	Cwt.			
58. Brass filings	Cwt.			
59. Copper Sulphate ..	Cwt.			
60. Sulphuric Acid (in terms of 100 % strength)	Ton.			
61. Silver	Oz.			
62. Lead	Ton.			
63. Other by-products (specify principal items) (ii) ..				
(a)				
(b)				
(c)				
(d)				
(e)				
(f) All other by-products (value only)				
			Total ..	

	Amount received for work done.
	Rs.
III. Work done for other firms or customers on materials supplied by them ..	
Total value of products and by-products made for sale and work done ..	

IV. The following particulars are to be furnished only if in making entries in column (5) deductions specified in paragraph (c) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (5) :—

(1) Names of items which should be deducted from the figures as given in column (5) in order to arrive at the *ex*-factory not selling value (see paragraph (c) of instructions to this Part) ..

I............II............
III............IV............
V............VI............

(2) Total amount which should be deducted from the value as entered in column (5) in order to arrive at the *ex*-factory net selling value ..

Rs.........................

*Here should be entered the name of each important product not already specified under item "I. Products" and appropriate entries made against each product in columns (2) to (5). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the releva nt column.

(i) This includes waste products.

(ii) Here should be entered the name of each important by-products and waste product not already specified by name under item "II. By-products", and appropriate entries made against each by-product and waste product in columns (2) to (5). Unimportant and miscellaneous by-products should [illegible] heading "All other by-products (value only)" and only the value stated in the relevant column.

CONFIDENTIAL

Form No. CMI-(23)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December 19 .)

IRON AND STEEL—SMELTING (INCLUDING BLAST FURNACE OPERATIONS), ROLLING AND RE-ROLLING.

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which the return is made .. ..
2. Location of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..

   ....

   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....

   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

   or
8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

CONFIDENTIAL

Form No. CMI-(23)

To be filled in by the Statistics Authority

(1) Name of the Province...

(2) Code number of the factory...

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

IRON AND STEEL—SMELTING (INCLUDING BLAST FURNACE OPERATIONS), ROLLING AND RE-ROLLING.

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance wi the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goo which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him withi days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in Briti India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if an relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information shou be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From..................to..................

PART (B)

CAPITAL STRUCTURE AS ON 31st DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the fact are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may given as on the date on which the accounts of the factory were last closed. In either case the date to which the pa culars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the ta in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation betw the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be ta to mean value according to the books of the factory on the date to which the particulars furnished in this Part rel For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amo written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has b leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] aga these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fi capital in question, the present book value of the amount originally paid should be included in the amount to be ente in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital it as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed u Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.....................**19** .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory is from..............................to..............................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†..........................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for any items of fixed capital taken on lease or rent.
I. **Paid-up capital**—		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
	Rs.	Rs.
II. **Productive capital employed**—		
(1) *Fixed capital*—		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days.

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given

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Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fraction should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers			..				
			Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton	....	....
2. Coke (all kinds)	Ton	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon	....	....
2. Other lubricants	Gallon	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons	....	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VIII) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table) the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Principal materials*—							
Iron ore and iron and steel							
1. Iron ore	Ton						
2. Pig iron, basic	Ton						
3. Pig iron, foundry	Ton						
4. Pig iron, other kinds ..	Ton						
5. Scrap, iron and steel ..	Ton						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR (*)					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I—Principal materials—contd.			Rs.		Rs.		Rs.
Iron ore and iron and steel—concld.							
6. Ingots, steel (excluding ferro-alloy and other alloy steels, shell steel and other special steels) ..	Ton						
7. Ingots, ferro-alloy steels ..	Ton						
8. Ingots, shell steel	Ton						
9. Ingots, other alloy steels and special steels (excluding tool steel)	Ton						
10. Ingots, tool steel	Ton						
11. Blooms, billets and slabs—all sizes and of all steels other than ferro-alloy and other alloy steels, shell steel and other special steels ..	Ton						
12. Blooms, billets and slabs—all sizes and of ferro-alloy and other alloy steels and other special steels (excluding shell steel)	Ton						
13. Blooms, billets, slabs and bars—shell steel	Ton						
14. Tin bars	Ton						
15. Sheet bars	Ton						
16. Other bars (excluding shell steel bars covered by item 13) ..	Ton						
17. Other iron and steel (specify principal items) :—							
(a)	Ton						
(b)	Ton						
(c)	Ton						
(d)	Ton						
(e)	Ton						
(f)	Ton						
(g) All others	Ton						
Other principal materials							
18. Aluminium	Ton						
19. Nickel	Ton						
20. Tin	Ton						
21. Spelter	Ton						
22. Fluorspar..	Ton						
23. Lime stone	Ton						
24. Sulphur ore	Ton						
25. Manganese ore	Ton						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Principal materials*—concld.							
Other principal materials—concld.							
29. Fire clay	Ton						
30. Silica	Ton						
31. Other refractories	Ton						
32. Cinders	Ton						
33. Slag	Ton						
34. Scale	Ton						
35. Other principal materials (specify important items) :—							
(a)	Ton						
(b)	Ton						
(c)	Ton						
(d)	Ton						
(e)	Ton						
(f)	Ton						
(g) All others (value only) ..	..						
II—*Chemicals*—							
36. Sulphuric Acid (in terms of 100 per cent strength) ..	Ton						
37. Hydrochloric Acid (in terms of 100 per cent strength)	Ton						
38. Ammonium Chloride ..	Ton						
39. Ammonia Liquor	Ton						
40. Potassium Nitrate	Ton						
41. Soda Ash.	Ton						
42. Sulphur	Ton						
43. Other (specify principal items) :—							
(a)	Ton						
(b)	Ton						
(c)	Ton						
(d)	Ton						
(e)	Ton						
(f)	Ton						
(g) All others (value only) ..	..						
III—*Packing materials*—							
44. Gunny bags	Ton						
45. Gunny cloth	Ton						
46. Hessian cloth	Ton						
47. Kraft paper	Cwt						

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Materials (other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
III—Packing materials—concld.			Rs.		Rs.		Rs.
48. Other packing and wrapping paper	Cwt.						
49. Paper for labels	Cwt.						
50. Wooden kegs	Number						
51. Wooden boxes	Number						
52. Timber	Cub. ft.						
53. Hoops, iron	Cwt.						
54. Nails, wire	Cwt.						
55. Other packing materials (value only)	..						
IV—*Other materials including consumable stores (value only)*—							
Total (of values only) ..	..						
						Amount paid for work done.	
						Rs.	
V—Amount paid to other firms or factories for work done on materials given out			..	..	..		

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].
I..
II..
III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs............ (*ii*) Additions to col. (6) Rs............ (*iii*) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

Products and by-products made and work done during the year ending 31st December 19 .

Instructions for filling up this Part

(*a*) *Total quantity made in the year*—Under this heading in column (3) of the table below should be stated total quantity of each product and by-product made in the year, irrespective of whether any portion of that quantity was sold, added to stock without further processing or was used in the factory for the production of more finished articles. The same goods should not be entered more than once *under a single item* specified in column (1) of the table ; e.g., if steel blooms are re-rolled into steel billets in the factory only the output in the form of steel billets should be taken into account. Ingots found to be defective and sent back to the furnace without undergoing any treatment

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nd by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(c) *Ex-factory net selling value*—(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payment to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) *Any excise duty paid* on any product or by-product should also *not be included* in determining the ex-factory net selling value of the sale. Particulars relating to the name and quantity of the product and by-product on which excise duty was paid and the amount of excise duty paid during the year of return should be stated in the space provided for the purpose under item IV.1 of the table.

(3) If deductions specified in paragraph (*c*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figures of value entered in column (5). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (5) that deductions from the amount charged to customers specified in paragraph (*c*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV2) :—

(*i*) Names of items which should be deducted (see paragraph (7) (1) above) from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (5) in order to arrive at the ex-factory net selling value.

(*d*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included under item " 62—other products (exclusive of iron and steel products), by-products and waste products " in the table below.

(*e*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*f*) *Work done for other firms or customers on materials supplied by them* (*item III in the table*)—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*g*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) to (5) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table) the entry against this item in column (5) should not be blank.

(*h*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufactire in the factory	PRODUCTS AND BY-PRODUCTS MADE IN HTHE YEAR FOR SALE	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
				Rs.
Products—iron and steel (excluding defectives and cuttings)—				
1. Pig iron, basic	Ton.			
2. Pig iron, foundry ..	Ton.			
3. Pig iron, other kinds ..	Ton.			
4. Ingots, steel (excluding ferro-alloy and other alloy steels, shall steel and other special steels)	Ton.			
5. Ingots ferro-alloy steels ..	Ton.			
6. Ingots, shell steel ..	Ton.			
7. Ingots, other alloy steels and special steels (excluding tool steel)	Ton.			
8. Toll steel -- --	Ton.			

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Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufactire in the factory	Products and by-products made in the year for sale	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
I. Products—iron and steel (excluding defectives and cuttings—continued				Rs.
9. Blooms, billets and slabs—all sizes and of all steels other than ferro-alloy and other alloy steels, shall steel and other special steels	Ton.			
10. Blooms, billets and slabs—all sizes and of ferro-alloy and other alloy steels and other special steels, but excluding those of shell steel	Ton.			
11. Blooms, billets, slabs and bars—shell steel ..	Ton.			
12. Heavy structurals—				
(*a*) Joists, 4″×3″ and larger	Ton.			
(*b*) Channels 5″×2½″×½″ and larger ..	Ton.			
(*c*) Equal angles, 3½″×3½″×½″ and larger ..	Ton.			
(*d*) Unequal angles, 4″×3″×5/16″ and larger ..	Ton.			
(*e*) Bulb angles, over 4″×2½″	Ton.			
(*f*) Tees angles over 3″×3″×⅜″	Ton.			
(*g*) Rails, over 30 lbs. ..	Ton.			
(*h*) Fish-plates, of sizes suitable for rails over 30 lbs.	Ton.			
(*i*) Other heavy structurals excluding railway sleepers	Ton.			
13. Light structurals—				
(*a*) Joists, 4¾″×1¾″, 4″×2″ and smaller ..	Ton.			
(*b*) Channels, 4″×2″ and smaller ..	Ton.			
(*c*) Equal angles, 3½″×3½″×⅜″ and smaller ..	Ton.			
(*d*) Unequal angles, 3½″×3″ and smaller ..	Ton.			
(*e*) Bulb angles, 4″×2½″ and smaller	Ton.			
(*f*) Horn check, 3¾″×1⅞″×¾″ and smaller ..	Ton.			
(*g*) Tees, 3″×3″×⅜″ and smaller	Ton.			
(*b*) Rails, 30 lbs. and under	Ton.			
(*h*) Fish-plates, of sizes suitable for rails 30 lbs. and under ..	Ton.			
(*j*) Other light structurals, excdluding railway sleepers	Ton.			
14. Spikes, coach screws and other rails fittings, all sizes and				

TABLE—CONTD. CONFIDENTIAL

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	PRODUCTS AND BY-PRODUCTS MADE IN THE YEAR FOR SALE	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
				Rs.
Products—iron and steel (excluding defectives and cuttings)—contd.				
15. Tin-plate, thinner than 26 B. G.	Ton.			
16. Tin-plate, 26 to 30 B. G. ..	Ton.			
17. Terneplate	Ton.			
18. Black plate (PCRCA) ..	Ton.			
19. Black sheet, plain ..	Ton.			
20. Black sheet, corrugated ..	Ton.			
21. Galvanised sheets, plain ..	Ton.			
22. Galvanised sheets, corrugated	Ton.			
23. Plates, shipbuilding ..	Ton.			
24. Plates, ordinary M. S., and boiler and H. T. ..	Ton.			
25. Plates, bullet-proof ..	Ton.			
26. Bars—rounds, half-rounds and squares ½" and above, and all flats, octagons and hexagons—				
(*a*) Tin bars	Ton.			
(*b*) Sheet bars	Ton.			
(*c*) Other bars, excluding shell steel bars (item 11)	Ton.			
27. Roads—rounds, half-rounds and squares below ½" ..	Ton.			
28. Bolts, nuts and washers (including bolts, nuts and washers for fish-plates) ..	Ton.			
29. Rivets, all sizes and types ..	Ton.			
30. Wire, barbed,—all sizes and types.	Ton.			
31. Wire, telegraph—all sizes and types	Ton.			
32. Wire nails—all sizes and types	Ton.			
33. Wire, other kinds—black and bright	Ton.			
34. Spring steel—all sizes and types	Ton.			
35. Hoops, all sizes and gauges	Ton.			
36. Skelps and strips—all sizes and guages	Ton.			
37. Wire ropes ..	Ton.			
38. Pipes and tubes—				
(*a*) Pipes, cast iron ..	Ton.			
(*b*) Pipes, steel (other than Hume (steel) pipes) ..	Ton.			
(*c*) Hume pipes, (steel) ..	Ton.			
(*d*) Tubes	Ton.			
(*e*) Fittings for pipes and tubes	Ton.			
39. Steel castings	Ton.			
40. Wheels	Ton.			
41. Tyres	Ton.			
42. Axles	Ton.			
43. Wheels and axles, complete sets	Ton.			

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TABLE—CONTD.

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by-products made in the year for sale	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
				Rs.
I. Products—iron and steel (excluding defectives and cuttings)—concld.				
44. Sleepers—				
(*a*) Broad gauge ..	Ton.			
(*b*) Metre gauge ..	Ton.			
45. Other iron and steel products (specify principal items)—				
(*a*)	Ton.			
(*b*)	Ton.			
(*c*)	Ton.			
(*d*)	Ton.			
(*e*) All other iron and steel products ..	Ton.			
II. Products (other than iron and steel products) by-products and waste products—				
46. Coal-tar	Ton.			
47. Sulphate of Ammonia ..	Ton.			
48. Sulphuric Acid (in terms of 100% strength) ..	Ton.			
49. Benzol	Ton.			
50. Toluene	Gallon.			
51. Naphthalene	Ton.			
52. Zinc Ash	Ton.			
53. Zinc Dross	Ton.			
54. Flux Skimmings ..	Ton.			
55. Ferrous Sulphate ..	Ton.			
56. Iron Oxide	Ton.			
57. Coke, hard	Ton.			
58. Coke, soft	Ton.			
59. Blast furnace slag ..	Ton.			
60. Scrap	Ton.			
61. Defectives and cuttings (steel)				
(*a*) Defectives	Ton.			
(*b*) Cuttings below 1 foot ..	Ton.			
(*c*) Cuttings 1 foot and over	Ton.			
62. Other products (exclusive of iron and steel products), by-products and waste products (specify principal items)—				
(*a*)	Ton.			
(*b*)	Ton.			
(*c*)	Ton.			
(*d*)	Ton.			
(*e*)				

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TABLE—CONCLD.

Products, by-products and work done	Unit of quantity	Total quantity made in the year, whether for sale as such or for further manufacture in the factory	Products and by-products made in the year for sale	
			Quantity	Ex-factory net selling value
(1)	(2)	(3)	(4)	(5)
(f)				
(g) All others (value only)..				
			Total ..	
				Amount received for work done.
III. Work done for other firms or customers on materials supplied by them			..	Rs.
Total value of products and by-products made for sale and work done			..	Rs.

IV. 1. The following particulars relating to any product or by-porduct made for sale in the year of return on which any excise duty was paid during the year should be furnished. Excise duty paid should not be included in the ex-factory net selling value as given against items I and II in this table—

Name of product or by-product	*Quantity (state unit)*	*Amount of excise duty paid* Rs.
(a)		
(b)		
(c)		

2. The following particulars are to be furnished only if in making entries in column (5) deductions specified in paragraph (c) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (5)—

(1) Names of items which should be deducted from the figures as given in column (5) in order to arrive at the ex-factory net selling value (see paragraph (c) (3) of instructions to this Part) .. I II III IV V VI

(2) Total amount which should be deducted from the value as entered in column (5) in order to arrive at the ex-factory net selling value Rs.

Form No. CMI-(24)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY 19 .)

To be filled in by the Statistics Authority

(1) Name of Province..

(2) Code number of the factory......................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December 19 .)

BICYCLES

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

*The word 'occupier' is used here in the same sense as in the Factories Act, 1934.

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Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   - (i) Street or road .. ..
   - (ii) Town .. ..
   - (iii) District .. ..
   - (iv) Post Office .. ..
3. Business address of the factory :
   - (i) Street or road .. ..
   - (ii) Town .. ..
   - (iii) District .. ..
   - (iv) Post office .. ..
4. Name and address of the person owning the factory .. ..

   ....

   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....

   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. .. Rs. ....
(2)	(2) Sterling capital .. .. £. ....
(3)	(3) Other foreign capital (state currency unit) .. ..

7. Year in which the factory first commenced manufacturing operations .. ..

   or
8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

CONFIDENTIAL

Form No. CMI-(24)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, 19 .)

BICYCLES

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no interevning manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to ....

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.....................**19** .

(2) The accounts of the factory are closed on*.....................and the accounting year of the factory is from.........................to.........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate†.............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. Paid-up capital—		Annual rent paid for any items of fixed capital taken on lease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days.

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
Persons other than workers ..							
				Total ..			

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(*a*) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (*1*) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item V) :—

(*i*) Names of items which should be added [see paragraph (*b*) (*1*) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories (item IV in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil.' Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly if no payment was made to other firms or factories for work done on materials given out to them (item IV in the table) the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale given out and work	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchas value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
Basic materials and components—							
1. Steel	Ton.						
2. Frames	Number. / Cwt	}	{	}	{		}
3. Frame tubes	Ton.						
4. Mudguards	Number.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Basic materials and components*—concld.							
5. Tyres, rubber	Number.						
6. Tubes, rubber	Number						
7. Saddles	Number						
8. Balls bearings	Cwt.						
9. Pumps	Number						
10. Spokes	Cwt.						
11. Pedal rubbers	Number.						
12. Brake blocks	Number.						
13. Handle bar grips	Number.						
14. Handle bars	Number.						
15. Bells	Number						
16. Lamps	Number.						
17. Chain, steel transmission ..	Foot. / Cwt.						
18. Rims, wheel ..	Number. / Cwt.						
19. Hubs	Number. / Cwt.						
20. Others (specify important items)—							
(a)	..						
(b)	..						
(c)	..						
(d) Others (value only) ..	..						
II. *Chemicals*—							
21. Calcium Carbide	Cwt.						
22. Acetylene	Cub. ft.						
23. Oxygen	Cub.ft.						
24. Paints	Cwt.						
25. Sulphuric Acid (in terms of 100% strength)	Cwt.						
26. Others (value only)	..						
III. *Packing materials*—							
27. Wooden crates	Number.						
28. Gunny cloth	Yard. / Cwt.						
29. Hoops, iron	Cwt.						
30. Wire, lacing	Cwt.						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale given out and work	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *.					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
III. *Packing materials*—concld.							
31. Nails	Cwt.						
32. Kraft paper	Cwt.						
33. Paper for labels	Cwt.						
34. Old newspapers	Cwt.						
35. Waterproof packing paper, not reinforced	Cwt.						
36. Waterproof packing paper, jute or cotton reinforced	Cwt.						
37. Strawboard	Cwt.						
38. Other boards (including cartons) ..	Cwt.						
39. Others (value only)	..						
IV. *Other materials including consumable stores*—							
(Value only) ..	..						
Total (of values only) ..	..						

	Amount paid for work done
	Rs.
V. Amount paid to other firms or factories for work done on materials given out ..	

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].

I. ....

II. ....

III. ....

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4)

Rs. ....

(*ii*) Additions to col. (6)

Rs. ....

(*iii*) Additions to col. (8)

Rs. ....

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

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PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing material should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(d) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(e) *Work done for other firms or customers on material supplied by them*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. Products—			
1. Bicyles, complete, men's	Number.		
2. Bicyles, complete, women's ..	Number		
3. Bicyles, complete, children's ..	Number.		
4. Tricyles	Number.		

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Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. *Products*—concld.			
5. Bicyle components and spares (specify important items)—			
(*a*)			
(*b*)			
(*c*)			
(*d*)			
(*e*)			
(*f*)			
(*g*) Others (value only)			
6. Others*—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other by-products (value only)			
II. *By-products* (*i*)—			
1. Metallic waste and scrap	Ton.		
2. Others (*ii*)—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other by-products (value only)			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deduction specified in paragraph (*b*) (**1**) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part]. I..............II..................
III..............IV..................
V..............VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs...................

* Here should be entered the name of each important product not already specified under item "I.—Product" and the unit of quantity the quantity made during the year for sale and the ex-factory net selling value given against each produce in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(*i*) This includes waste products.

(*ii*) Here should be entered the name of each important by-product and waste product not already specified by name under item "II. By-products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(25)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory......................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

SEWING MACHINES

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..

2. Location of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post Office .. ..

3. Business address of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post office .. ..

4. Name and address of the person owning the factory .. ..

   ....

   ....

5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....

   ....

6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

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Form No. CMI-(25)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

SEWING MACHINES

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From..................to...................

PART (B)

CAPITAL STRUCTURE AS ON 31st DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (8)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.....................**19** .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†.................................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for any items of fixed capital taken on lease or rent.
I. **Paid-up Capital**		
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. **Productive capital employed**—	Rs.	Rs.
(1) *Fixed capital*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men' "women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendance

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed (1)				Total number of man-hours worked during the year (2)	Average number of persons employed per day (3)	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss (4)	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees (5)
						Rs.	Rs.
A. Workers	Adults	Men	Employed directly by factory.				
			Employed through contractors.				
		Women	Employed directly by factory.				
			Employed through contractors.				
	Children	Boys	Employed directly by factory.				
			Employed through contractors.				
		Girls	Employed directly by factory.				
			Employed through contractors.				
			Total				
B Persons other than workers							
			Total				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e.; any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(*c*) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(*d*) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(*e*) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(*f*) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton	....	....
2. Coke (all kinds)	Ton	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1,000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon	....	....
2. Other lubricants	Gallon	....	....
	Cwt.	....	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil.' Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials and components*—							
Basic materials							
1. Steel (specify principal varieties)—							
(a)	Ton.						
(b)	Ton.						
(c)	Ton.						
(d)	Ton.						
(e)	Ton.						
(f)	Ton.						
(g)	Ton.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials and components*—concld *Basic materials*—concld.							
2. Cast iron	Ton.						
3. Bronze	Cwt.						
4. Nickel	Cwt.						
5. Others (specify principal items)—							
(*a*)	Cwt.						
(*b*)	Cwt.						
(*c*)	Cwt.						
(*d*)	Cwt.						
(*e*)	Cwt.						
(*f*) All other basic materials (value only)	..						
Components and accessories							
6. Components and accessories (specify principal items)—							
(*a*)	Cwt.						
(*b*)	Cwt.						
(*c*)	Cwt.						
(*d*)	Cwt.						
(*e*)	Cwt.						
(*f*) Others (value only) ..							
II. *Auxiliary materials including chemicals (specify important item)*—							
7.							
8.							
9.							
10.							
11. Others (value only)							
III. *Packing materials*—							
12. Timber	Cub. ft.						
13. Wooden cases	Number						
14. Hoops, iron	Cwt.						
15. Nails	Cwt.						
16. Kraft paper	Cwt.						
17. Paper for labels	Cwt.						
18. Strawboard	Cwt.						
19. Other boards (including cartons) ..	Cwt.						
20. Waterproof packing paper, not reinforced	Cwt.						
21. Waterproof packing paper, jute or cotton reinforced	Cwt.						
22. Others (value only) ..	..						

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Materials (other than those specified in Part (D)) purchased and sonsumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
IV. *Other materials incluidng consumable stores*— (Value only)	..						
Total (of values only) ..	..						
					Amount paid for work done		
					Rs.		
V. Amount paid to other firms or factories for work done on materials given out ..							

VI. The following particulars are to be furnished only if in making entries in columns (4) , (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (*b*) of instructions to this Part].
- I..
- II..
- III..

(2) Total amount which should be added to the value as entered— in columns (4), (6) and (8) in order to arrive at the purchase— value—.

(*i*) Additions to col. (4) Rs............ (*ii*) Additions to col. (6) Rs............ (*iii*) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing material should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

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(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	*Ex*-factory net selling value
1	2	3	4
			Rs.
I. Products—			
1. Sewing machines, hand operated—			
(*a*) Household	Number		
(*b*) Industrial	Number.		
2. Sewing machines, foot operated—			
(*a*) Household	Number		
(*b*) Industrial	Number.		
3. Sewing machines, power operated—			
(*a*) Household	Number		
(*b*) Industrial	Number		
4. Sewing machines accessories and spare parts (specify important items)—			
(*a*)	Number.		
(*b*)	Number.		
(*c*)	Number.		
(*d*)	Number.		
(*e*)	Number.		
(*f*)	Number.		
(*g*) Others (value only)	Number		

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Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	*Ex*-factory net selling value
(1)	(2)	(3)	(4)
I. *Products*—concld.			Rs.
5. Others*—			
(*a*)	Number.		
(*b*)	Number.		
(*c*)	Numbbr.		
(*d*) All other products (value only) ..			
II. *By-Products* (*i*)—			
1. Metalling waste and scrap ..	Cwt.		
2. Others (*ii*)—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other by-products (value only)			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].
I.................II..................
III...............IV..................
V.................VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

*Here should be entered the name of each important product not already specified by name under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the head ing "All other products (value only)" and only the value stated in the relevant column.

(*i*) This includes waste products.

(*ii*) Here should be entered the name of each important by-product and waste-product not already specified by name under item "II by-product", and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in column (2) to (4). Unimportant and miscellaneous by-products and wate products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(26)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory.................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

PRODUCER GAS PLANTS

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..
....
....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
....
....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word ' Occupier ' is used here in the same sense as in the Factories Act, 1934.

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Form No. CMI-(26)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

PRODUCER GAS PLANTS

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with he instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods hich undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by he factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to he Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 ays of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British ndia or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, elating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information re qu ired in the different parts of this form, the following information should e furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From....................to....................

PART (B)

CAPITAL STRUCTURE AS ON 31st DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory e not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be ven as on the date on which the accounts of the factory were last closed. In either case the date to which the partilars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up tal in respect of the factory for which this return is made, should be arrived at by reasonable allocation between e different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. r items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount itten off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only t portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been sed or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against se items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed ital in question, the present book value of the amount originally paid should be included in the amount to be entered column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the te to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under tion 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.................... **19** .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory is from..........................to..........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†..............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. **Paid-up capital**—		Annual rent paid for any items of fixed capital taken on lease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	**(3)**
II. **Productive capital employed**—	Rs.	Rs.
(1) *Fixed capital*—		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings ' men ', ' women ', ' boys ' and ' girls ' under " Workers " should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of ' men ', ' women ', ' boys ' and ' girls ', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days.

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Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
A. Workers .. Adults .. Men .. Employed directly by factory.				
Employed through contractors.				
Women .. Employed directly by factory.				
Employed through contractors.				
Children .. Boys .. Employed directly by factory.				
Employed through contractors.				
Girls .. Employed directly by factory.				
Employed through contractors.				
Total ..				
B. Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund of 82 2/ 7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	—	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1,000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(*a*) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(*i*) Names of items which should be added [see paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories* (*item V in the table*)—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly. if no payment was made to other firms or factories for work done on materials given out to them (item V in the table) the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Basic materials and components*—							
Iron and steel, unmanufactured and semi-manufactured							
1. Pig iron	Ton.						
2. M. S. angles	Ton.						
3. Black sheets	Ton.						
4. M. S. plates	Ton.						
5. Bars and rods	Ton.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials and components*—concld. *Iron and steel unmanufactured and semi-manufactured*—concld							
6. Channels	Ton.						
7. Others	Ton.						
Other materials—							
8. Expanded metal	Ton.						
9. Aluminium sheet	Lb.						
10. Brass sheet ..	Lb.						
11. Brass screws	Gross.						
12. G. I. screws	Gross.						
13. G. I. nuts	Gross.						
14. Other bolts and nuts ..	Ton.						
15. Washers, plain steel ..	Ton.						
16. Washers, spring steel.. ..	Ton.						
17. G. I. and W. I. pipes.. ..	Ft. / Cwt.						
18 Copper tubing	Ft. / Cwt.						
19. Others (specify principal items) :—							
(a)							
(b)							
(c)							
(d) Others (value only) ..							
Components—							
20. G. I. fittings	Number						
21. Stop-cocks	Number						
22. Blowers	Number						
23. Others (specify principal items) :—							
(a)	..						
(b)	..						
(c)	..						
(d)	..						
(e)	..						
(f) Others (value only) ..	..						
II—*Auxiliary materials*— *Welding materials*—							
24. Electrodes	Cwt.						
25. C. C. Rods	Cwt.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			s.		Rs.		Rs.
II. *Auxiliary materials*—concld— *Welding materials*—concld—							
30. Hydrochloric acid (in terms of 1·14 specific gravity) ..	Lb.						
31. Soldering lead	Lb.						
32. Others (value only)	..						
Casting materials—							
33. Molasses	Maund.						
34. Sand	Cwt.						
Fitting materials—							
35. Asbestos cement sheets ..	Cwt.						
36. Asbestos mill-boards	Cwt.						
37. Asbestos rope	Cwt.						
38. Asbestos powder	Cwt.						
39. Rubber, raw	Cwt.						
40. Rubber, reclaimed	Cwt.						
41. Graphite	Cwt.						
42. Hose pipe or radiator hose ..	Ft.						
Paints and allied materials—							
43. Paint, grey	Cwt.						
44. Paint, aluminium	Cwt.						
45. Paint, black	Cwt.						
46. Turpentine	Gallon Cwt.						
47. Linseed oil	Gallon. Cwt.						
48. Varnishes..	Gallon. Cwt.						
49. Others (value only)	..						
Filtering materials—							
50. Steel wool	Cwt.						
51. Sisal	Cwt.						
52. Cotton waste	Cwt.						
53. Drill cloth	Yard.						
54. Felt	Yard.						
Other auxiliary materials—							
55. Bowden cable	Foot.						
56. Others (specify principal items) :—							
(a)	..						
(b)	..						
(c)	..						
(d)	..						
(e) Others (value only) ..	..						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials (other than those specified in Part (D)) purchased at any time and consumed during the year*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
III—*Packing materials*—							
57. Nails, wire	Cwt.						
58. G. I. Wire	Cwt.						
59. Timber	Cub. ft.						
60. Hessain cloth	Yard. / Cwt.						
61. Others (specify principal items) :—							
(a)	..						
(b)	..						
(c)	..						
(d) Others (value only) ..	..						
IV—*Other materials including consumable stores*—							
(Value only)	..						
Total (of values only) ..	..						

	Amount paid for work done
	Rs.
V—Amount paid to other firms or factories for work done on materials given out	

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8), additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year:—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].

I..

II..

III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4) Rs............

(ii) Additions to col. (6) Rs............

(iii) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19

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effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV.) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value shoul be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. Products—			
1. Producer gas plants, complete—			
(*a*) Up draught type	Number.		
(*b*) Down draught type	Number.		
(*c*) Cross draught type	Number.		
(*d*) Duo draught type	Number.		
(*e*) Other types	Number.		

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TABLE—CONCLUDED

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. Products—concld.			
2. Producer gas plant components and accessories (specify principal items)—			
(*a*)	Number.		
(*b*)	Number.		
(*c*)	Number.		
(*d*)	Number.		
(*e*) Others (value only)			
3. Others*			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other products (value only) ..			
Total ..			
II. By-products (*i*)—			
1. Waste and scrap metal	Ton.		
2. Others (*ii*)—			
(*a*)			
(*b*)			
(*c*)			
(*d*) All other by-products (value only)			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) —

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].
I..................II..................
III..................IV..................
V..................VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

*Here should be entered the name of each important product not already specified under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(*i*) This includes waste products.

(*ii*) Here should be entered the name of each important by-product and waste product not already specified by name under item "II. By-products", and the unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(27)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory....................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

ELECTRIC LAMPS

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   - (i) Street or road .. ..
   - (ii) Town .. ..
   - (iii) District .. ..
   - (iv) Post Office .. ..
3. Business address of the factory :
   - (i) Street or road .. ..
   - (ii) Town .. ..
   - (iii) District .. ..
   - (iv) Post office .. ..
4. Name and address of the person owning the factory.. .. ..
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. Rs. ....
(2)	(2) Sterling capital .. .. £ ....
(3)	(3) Other foreign capital (state currency unit) .. ..

7. Year in which the factory first commenced manufacturing operations .. ..

   or

8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

*The word 'Occupier' is used here in the same sense as in the Factories Act, 1934.

CONFIDENTIAL

Form No. CMI-(27)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

ELECTRIC LAMPS

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to ....

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be given as on the date on which the accounts of the factory were last closed. In either case the date to which the particulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up capital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken to mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against these items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed capital in question, the present book value of the amount originally paid should be included in the amount to be entered in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on....................19 .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory s from........................to........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived t by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, t a rate†............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian ncome-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. **Paid-up capital**—		Annual rent paid for any items of fixed capital taken on lease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. **Productive capital employed**—	Rs.	Rs.
(1) *Fixed capital*—		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital*—		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly th the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be luded. Employees engaged in effecting delivery of the output should also be included, but persons employed in any ail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade ., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same ndition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number nan-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number nan-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained multiplying the total attendances during each shift by the number of hours that shift was worked and adding the duct so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under orkers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men,' omen', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the regate total attendances on all working days by the total number of working days during the year. In reckoning ndances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. al attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days. ence for hours only need not be considered. Total attendances on any day should be the total of the attendances

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given ; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) ks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the l of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, s of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and s of exchange payable by the factory.

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on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of subsection (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A.—Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers			..				
			Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc, acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds) ..	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		TOTAL	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, of no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—Basic materials—							
1. Glass bulbs	Number.						
2. Glass tubings and rods ..	Foot. / Cwt.						
3. Tungsten filament	Lb.						
4. Molybdenum wire	Lb.						
5. Lamp caps	Number						
6. Soldering wire	Lb.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I—*Basic materials*—concld.							
7. Others (specify principal items) :—							
(a)	..						
(b)	..						
(c)	..						
(d)	..						
(e) All others (value only) ..	..						
II—*Chemicals and auxiliary materials*—							
8. Argon gas	Cub. ft.						
9. Nitrogen gas	Cub. ft.						
10. Others (specify principal items) :—							
(a)	..						
(b)	..						
(c)	..						
(d)	..						
(e)	..						
(f) All others (value only) ..	..						
III—*Packing materials*—							
11. Tissue paper	Cwt.						
12. Kraft paper	Cwt.						
13. Paper for labels	Cwt.						
14. Strawboard	Cwt.						
15. Other boards (including cartons)..	Cwt.						
16. Corrugated board	Roll.						
17. Waterproof packing paper, not reinforced.. ..	Cwt.						
18. Waterproof packing paper, jute or cotton reinforced	Cwt.						
19. Wooden cases	Number.						
20. Hoops, iron	Cwt.						
21. Wire, lacing	Cwt.						
22. Nails	Cwt.						
23. Other packing materials (value only)	..						
IV—*Other materials (including consumable stores*—							
Total of values only ..	..						

	Amount paid for work done
	Rs.
V. Amount paid to other firms or factories for work done on materials given out	

VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].

I...

II...

III...

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4) Rs.............

(ii) Additions to col. (6) Rs...............

(iii) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

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PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV):—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(c) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(d) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below.

(e) *Work done for other firms or customers on material supplied by them*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(f) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(g) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
			Rs.
I. Products—			
1. Incandescent filament lamps—			
A. Lamps other than miniature lamps			
(*a*) Gas-filled—			
(*i*) Up to 25 watts ..	Number.		
(*ii*) 25 to 40 watts ..	Number.		
(*iii*) 40 to 60 watts ..	Number.		
(*iv*) 60 to 100 watts ..	Number.		
(*v*) 100 and over 100 watts ..	Number.		
(*b*) Vacuum—			
(*i*) Up to 25 watts ..	Number.		
(*ii*) 25 to 40 watts ..	Number.		
(*iii*) 40 to 60 watts ..	Number.		
(*iv*) 60 to 100 watts ..	Number.		
(*v*) 100 and over 100 watts ..	Number.		

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Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	2	3	4
I. *Products*—concluded.			Rs.
B. Miniature Lamps.			
(*a*) Torch lamps	Number.		
(*b*) Motor vehicles lamps ..	Number.		
(*c*) Others (specify principal types)—			
(*i*)	Number.		
(*ii*).................	Number.		
(*iii*)................	Number.		
(*iv*) All others	Number.		
2. Lamps other than incandescent—filament lamps—(specify principal types)			
(*a*)	Number.		
(*b*)	Number.		
(*c*)	Number.		
(*d*)	Number.		
(*e*) All others ..	Number.		
3. Glass bulbs for lamps	Number.		
4. Others*—			
(*a*)			
(*b*)			
(*c*)			
(*d*)			
(*e*) All other products (value only) ..			
II. *By-Products* (*i*)—			
1.			
2.			
3.			
4.			
Total ..			
II. *By-products*			
5. All other by-products (value only) ..			
		Total ..	
			Amount received for work done.
			Rs.
III. Work done for other firms or customers on materials supplied by them ..			
Total value of products and by-products made for sale and work done ..			Rs.

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified in paragraph (*b*) (1) of instructions relating to this Part have not been made from the value of sales effected during the year but the amount charged to the customers without these deductions has been included in the figures entered in column (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (*b*) of instructions to this Part].
I................ II.................
III.............. IV..................
V................ VI..................

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs....................

* Here should be entered the name of each important product not already specified under item "I. Products" and the unit of quantity, the quantity made during the year for sale and the *ex*- factory net selling value given against each product in columns (2) to (4). Unimportant and miscellaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(*i*) This includes waste products. Here should be entered the name of each important by-product and waste-product and the unit of quantity, the quantity made during the year for sale and the *ex-factory* net selling value given against each by-products and waste product in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other by-products (value only)" and only the value stated in the relevant column.

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Form No. CMI-(28)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF **FEBRUARY 19** .)

To be filled in by the Statistics Authority.
(1) Name of Province..
(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

ELECTRIC FANS

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....
....
....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post Office .. ..
3. Business address of the factory :
   (*i*) Street or road .. ..
   (*ii*) Town .. ..
   (*iii*) District .. ..
   (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..
   ....
   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..
   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.	Total paid-up capital of the firm.
(1)	(1) Rupee capital .. .. Rs. ....
....	(2) Sterling capital .. .. £ ....
....	(3) Other foreign capital (state currency unit) .. ..
(2)	
....	
....	
(3)	
....	
....	

7. Year in which the factory first commenced manufacturing operations .. ..

CONFIDENTIAL

Form No. CMI-(28)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** . .)

ELECTRIC FANS

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet an d profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December 19 .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to ....

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER 19

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December 19 . If the accounts of the factory re not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may be iven as on the date on which the accounts of the factory were last closed. In either case the date to which the partiulars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the table items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-up oital in respect of the factory for which this return is made, should be arrived at by reasonable allocation between different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be taken mean value according to the books of the factory on the date to which the particulars furnished in this Part relate. or items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amount ritten off. If the factory occupies only a portion of any building or any piece of land, particulars relating to only at portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has been ased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] against ese items. If any lump sum consideration was originally paid for securing the lease or for renting the item of fixed pital in question, the present book value of the amount originally paid should be included in the amount to be entered column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital items entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding the te to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed under ction 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on....................19 .

(2) The accounts of the factory are closed on*....................and the accounting year of the factory is from........................to........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate, at a rate†..............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	
I. Paid-up-capital—		Annual rent paid for any items of fixed capital taken on ease or rent.
(1) Rupee capital	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. Productive capital employed—	Rs.	Rs.
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated ..	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furniture, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc. ..	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade (i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days. Absence for hours only need not be considered. Total attendances on any day should be the total of the attendances.

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than', 'equal to' or 'lower than' as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

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on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which the manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtime earnings and other additional payments. For the purpose of entries in this column no deductions from salaries and wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Payment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in the business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of the profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) are not available, the total money value of the privileges, benefits or contributions may be entered in the space provided for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (5).

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any part of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incidental to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, but does not include any person solely employed in clerical capacity in any room or place where no manufacturing process is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defined in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises or any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes any person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" under the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person who has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under the Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they are available with the person submitting the return. If no particulars relating to "workers" employed through contractors are available, the entries against the side-heading 'Employed through contractors' should be "not available" in the relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, the entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not be left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractions should be omitted.

TABLE

Classification of persons employed				Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contribution not paid in cash but which is capable of being estimated in terms of money and which accrues to individual employees and not to a group of employees
(1)				(2)	(3)	(4)	(5)
						Rs.	Rs.
A. Workers ..	Adults ..	Men ..	Employed directly by factory.				
			Employed through contractors.				
		Women ..	Employed directly by factory.				
			Employed through contractors.				
	Children ..	Boys ..	Employed directly by factory.				
			Employed through contractors.				
		Girls ..	Employed directly by factory.				
			Employed through contractors.				
			Total ..				
B. Persons other than workers			..				
			Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the purpose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be 'nil'. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund (of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. **Coal gas**	1,000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1,000 Gallons.	....	....
		TOTAL ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31st DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(a) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e , any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (b) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (a) it should be clearly stated at the top of these columns that the additions specified in paragraph (b) (1) have not been made, and (b) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(i) Names of items which should be added [see paragraph (b) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(ii) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(c) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(d) *Work given out to other firms or factories (item VI in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(e) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil'. Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly if no payment was made to other firms or factories for work done on materials given out to them (item VI in the table) the entry against this item should be 'nil'. The space against this item also should not be left blank.

(f) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year*					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
I. *Basic materials*—							
1. Pig iron	Ton.						
2. Steel ingots	Ton.						
3. Steel plates and sheets ..	Ton.						
4. Steel wire	Ton.						
5. Steel tape.	Ton.						
6. Copper (excluding wire) ..	Ton.						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D),] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I. *Basic materials*—concld.			Rs.		Rs.		Rs.
7. Copper wire	Ton.						
8. Brass	Ton.						
9. Lead	Ton.						
10. Other basic materials (specify principal items) :—							
(*a*)	Cwt.						
(*b*)	Cwt.						
(*c*)	Cwt.						
(*d*) All others (value only) ..	..						
II. *Components and accessories*—							
11. Iron castings	Ton.						
12. Steel castings	Ton.						
13. Steel forgings	Ton.						
14. Porcelain articles ..	Cwt.						
15. Others (specify principal items)—							
(*a*)							
(*b*)							
(*c*)							
(*d*)							
(*e*)							
(*f*)							
(*g*) All others (value only) ..							
III. *Chemicals and auxiliary materials*—							
16. Paints	Cwt.						
17. Resins, synthetic	Cwt.						
18. Rubber	Cwt.						
19. Others (specify principal items)—							
(*a*)							
(*b*)							
(*c*)							
(*d*)							
(*e*)							
(*f*)							
(*g*) Others (value only) ..							
IV. *Packing materials*—							
20. Kraft paper	Cwt.						
21. Old newspapers	Cwt.						
22. Paper for lables	..						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	Quantity and purchase value of materials [other than those specified in Part (D)] purchased at any time and consumed during the year					
		Indigenous		Imported		Not known whether indigenous or imported	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
V. *Packing materials*— contd.							
23. Strawboard	Cwt.		Rs.		Rs.		Rs.
24. Other boards	Cwt.						
25. Waterproof packing paper, not reinforced.	Cwt.						
26. Waterproof packing paper cotton or jute reinforced.	Cwt.						
27. Wooden cases ..	Number.						
28. Hoops, iron	Cwt.						
29. Wire, lacing	Cwt.						
30. Nails	Cwt.						
31. Other packing materials (value only).	..						
V. *Other materials (including consumable stores)*—							
(Value only)	..						
Total of values only)	..	....					

	Amount paid for work done.
	Rs.
VI. Amount paid to other firms or factories for work done on materials given out	....

VII. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].
- I...
- II..
- III.......................................

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(*i*) Additions to col. (4) Rs............ (*ii*) Additions to col. (6) Rs............ (*iii*) Additions to col. (8) Rs............

*If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

PRODUCTS AND BY-PRODUCTS MADE AND WORK DONE DURING THE YEAR ENDING 31st DECEMBER 19 .

Instructions for filling up this Part

(*b*) *Products and by-products made in the year for sale*—In the table below should be stated the quantity and ex-factory net selling value of each product and by-product *made in the year of return for sale*, whether sold in that

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year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory, it should be noted that the amounts should cover the actual sales of each product and by-product effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The ex-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other packing). The weight of packing materials should not, however, be included in the figures of weight of products and by-products. Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustment. Ex-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(*b*) *Ex-factory net selling value*—

(1) For the purpose of determining the ex-factory net selling value of the quantity of each product and by-product made in the year of return for sale, the value of sales to be taken into account should be the amount charged to customers *less* (*i*) discounts or rebates, allowances for returnable cases or other packing and any other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(2) If deductions specified in paragraph (*b*) (1) from the amount charged to customers are not available separately for each product and by-product, the amount charged to customers may be included in the figure of value entered in column (4). If this procedure is adopted, (*a*) it should be clearly stated at the top of column (4) that deductions from the amount charged to customers specified in paragraph (*b*) (1) have not been made and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item IV) :—

(*i*) Names of items which should be deducted [see paragraph (*b*) (1) above] from the amount charged to customers in order to arrive at the ex-factory net selling value and which are included in the value as entered, and

(*ii*) The total amount which should be deducted from the value of products and by-products as entered in column (4) in order to arrive at the ex-factory net selling value.

(*c*) *Electricity generated and coal gas produced at the factory and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against the heading "All other products (value only)" under item "I. Products" of the table.

(*d*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table below

(*e*) *Work done for other firms or customers on material supplied by them*—The total amount received for the work *less* (*i*) discount or rebates and other drawbacks allowed to customers, and (*ii*) payments to transport firms, railways, etc., for carriage outwards should be shown against this item.

(*f*) If a product or by-product listed in column (1) was not made by the factory, the entry against it should be "nil". Spaces in columns (3) and (4) should not be left blank against any item of product or by-product listed in column (1). Similarly, if no work was done for other firms or customers on materials supplied by them (item III in the table), the entry against this item in column (4) should be 'nil'. The space against this item also in column (4) should not be left blank.

(*g*) Quantity should be stated to the nearest unit specified for each product and by-product and value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
1	(2)	(3)	(4)
			Rs.
I. Products—			
1. Table fans	Number.		
2. Ceiling fans	Number.		
3. Other fans (specify principal types)—			
(*a*)	Number.		
(*b*)	Number.		
(*c*)	Number.		
(*d*) All Others ..	Number.		

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Products and by-products made for sale and work done	Unit of quantity	Quantity made during the year for sale	Ex-factory net selling value
(1)	(2)	(3)	(4)
Products—concld.			Rs.
4. Components and accessories (specify principal items)—			
(a)			
(b)			
(c)			
(d)			
(e)			
(f) Others (value only) ..			
5. Others* ..			
(a)			
(b)			
(c)			
(d) All other products (value only) ..			
II. *By-products* (i)—			
1. Metallic waste and scrap—			
(a) Iron and steel	Cwt.		
(b) Copper	Cwt.		
(c) Brass	Cwt.		
(d) Other metals	Cwt.		
2. Others (ii)—			
(a)			
(b)			
(c)			
(d) All other by-products (value only)			
		Total ..	

	Amount received for work done.
	Rs.
III. Work done for other firms or customers on materials supplied by them ..	Rs..............
Total value of products and by-products made for sale and work done ..	Rs..............

IV. The following particulars are to be furnished only if in making entries in column (4) deductions specified [in] paragraph (b) (1) of instructions relating to this Part have not been made from the value of sales effected during the [yea]r but the amount charged to the customers without these deductions has been included in the figures entered in [col]umn (4) :—

(1) Names of items which should be deducted from the figures as given in column (4) in order to arrive at the ex-factory net selling value [see paragraph (b) of instructions to this Part]. { I..............II.................. III..............IV.................. V..............VI.................. }

(2) Total amount which should be deducted from the value as entered in column (4) in order to arrive at the ex-factory net selling value .. .. Rs...................

*Here should be entered the name of each important product not already specified under item "I. Product" and the unit of quantity, [q]uantity made during the year for sale and the ex-factory net selling value given against each product in columns (2) to (4). Unimportant and [misce]llaneous products should be lumped under the heading "All other products (value only)" and only the value stated in the relevant column.

(i) This includes waste products.

(ii) Here should be entered the name of each important by-product and waste product not already specified under item "II—By-products", [th]e unit of quantity, the quantity made during the year for sale and the ex-factory net selling value given against each by-product and waste [produc]ts in columns (2) to (4). Unimportant and miscellaneous by-products and waste products should be lumped under the heading "All other [by-pro]ducts (value only)" and only the value stated in the relevant column.

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Form No. CMI-(29)

(THIS FORM SHOULD BE COMPLETED AND RETURNED IN DUPLICATE TO THE STATISTICS AUTHORITY NOT LATER THAN THE LAST DAY OF FEBRUARY **19** .)

To be filled in by the Statistics Authority.

(1) Name of Province..

(2) Code number of the factory..

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December **19** .)

GENERAL ENGINEERING AND ELECTRICAL ENGINEERING (EXCLUDING GENERATION AND TRANSFORMATION OF ELECTRICAL ENERGY)

DECLARATION

I hereby declare that the information furnished in this return is complete and correct to the best of my knowledge and belief.

Signature of the occupier* of the factory ....

Full name and address of the occupier* who has signed this return (in block letters). ....

....

....

PART (A)

GENERAL INFORMATION

1. Name of the factory in respect of which this return is made .. ..
2. Location of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post Office .. ..
3. Business address of the factory :
   - (*i*) Street or road .. ..
   - (*ii*) Town .. ..
   - (*iii*) District .. ..
   - (*iv*) Post office .. ..
4. Name and address of the person owning the factory .. ..

   ....

   ....
5. Name and address of the managing agent, if any, to whom the affairs of the factory are entrusted .. ..

   ....
6. If the factory is owned by a firm which also owns any other factory or carries on any other business, the following information should be furnished :—

Name and address of the undertakings, other than the factory in respect of which this return is made, carried on by the firm.

(1) ....

....

....

(2) ....

....

....

(3) ....

....

....

Total paid-up capital of the firm.

(1) Rupee capital .. .. Rs. ....

(2) Sterling capital .. .. £ ....

(3) Other foreign capital (state currency unit) .. ..

7. Year in which the factory first commenced manufacturing operations .. ..

   or
8. If information under item 7 is not available, the year in which the present owner purchased the factory .. ..

---

*The word ' Occupier ' is used here in the same sense as in the Factories Act, 1934.

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Form No. CMI-(29)

To be filled in by the Statistics Authority
(1) Name of the Province..
(2) Code number of the factory..................................

INDUSTRIAL STATISTICS ACT, 1942

CENSUS OF MANUFACTURING INDUSTRIES RULES, 1945

(Return under rules 3 and 4 for the year ending 31st December, **19** .)

GENERAL ENGINEERING AND ELECTRICAL ENGINEERING (EXCLUDING GENERATION AND TRANSFORMATION OF ELECTRICAL ENERGY)

GENERAL INSTRUCTIONS FOR FILLING UP THIS FORM

1. All information required in this form is compulsory. The return must be prepared in accordance with the instructions contained in this form.

2. *Merchanting*—The return should not cover merchanting transactions, i.e., the purchase and resale of goods which undergo no intervening manufacturing process. Particulars respecting such transactions, if any, carried out by the factory during the year should be excluded from this return.

3. If the factory is not engaged in the industry to which this form relates, this form should be returned to the Statistics Authority and the name of the industry, in which the factory is engaged, communicated to him within 7 days of the receipt of this form.

4. *Balance Sheet and Profit and Loss Account*—If the factory is owned by a company incorporated in British India or elsewhere, two copies of the balance sheet and profit and loss account, as well as of the directors' report, if any, relating to the company for the last year for which accounts were closed should be forwarded with this return.

5. In addition to the information required in the different parts of this form, the following information should be furnished in the space provided below :—

(*i*) The number of days on which any manufacturing process was carried on in the factory during the year ending 31st December **19** .. ..

(*ii*) Whether the factory is a seasonal factory as defined in section 4 of the Factories Act, 1934 .. ..

(*iii*) If the factory is a seasonal factory, the normal duration of the season .. .. .. From.................. to..................

PART (B)

CAPITAL STRUCTURE AS ON 31ST DECEMBER **19**

Instructions for filling up this Part

(*a*) All particulars in this Part should be given as on the 31st December **19** . If the accounts of the factory are not closed on that date and if it is inconvenient to work out the figures as on that date, all particulars may b given as on the date on which the accounts of the factory were last closed. In either case the date to which the parti culars refer and the accounting year of the factory should be clearly stated in the space provided at the top of the tabl in items (1) and (2).

(*b*) If the factory is owned by a firm which also owns other factories or carries on other business, the paid-u capital in respect of the factory, for which this return is made, should be arrived at by reasonable allocation betwee the different undertakings carried on by the firm.

(*c*) 'Value' in all the headings specified under item "II. Productive capital employed" should be take to mean value according to the books of the factory on the date to which the particulars furnished in this Part relat For items of fixed capital this will invariably be the original cost *plus* the cost of improvements made and *less* amoun written off. If the factory occupies only a portion of any building or any piece of land, particulars relating to onl that portion should be included in the table. If any item of fixed capital [items II (1) (*i*) to II (1) (*iii*)] has bee leased or rented, the rent paid should be shown separately in the column provided for this purpose [column (3)] agains these items. If any lumpsum consideration was originally paid for securing the lease or for renting the item of fixe capital in question, the present book value of the amount originally paid should be included in the amount to be entere in column (2) against the appropriate heading.

(*d*) It should be clearly indicated in item (3) at the top of the table whether book value of fixed capital iten as entered in the table has been arrived at by writing off depreciation in respect of the year immediately preceding th date to which the particulars relate at a rate higher than, equal to or lower than the rate of depreciation prescribed und section 10 (2) (*vi*) of the Indian Income-tax Act, 1922.

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TABLE

(1) Particulars in the table below relate to capital structure as on.........................19 .

(2) The accounts of the factory are closed on*......................and the accounting year of the factory is from...........................to.........................

(3) The value of fixed capital items [items II (1) (*i*) to II (1) (*iii*)] as entered in this table has been arrived at by writing off depreciation, in respect of the year immediately preceding the date to which these particulars relate at a rate†.............................the rate of depreciation prescribed under Section 10 (2) (*vi*) of the Indian Income-tax Act, 1922 [see paragraph (*d*) of instructions for filling up this Part].

Items of capital (1)	Amount (2)	Annual rent paid for any items of fixed capital taken on lease or rent.
I. **Paid-up capital—**		
(1) Rupee capital—	Rs.	
(2) Sterling capital	£	
(3) Other foreign capital (state currency unit) ..	....	
	Amount (2)	(3)
II. **Productive capital employed—**	Rs.	Rs.
(1) *Fixed capital—*		
(*i*) Value of factory buildings and land on which the factory is situated	....	....
(*ii*) Value of plant, machinery, tools and other mechanical equipment	....	....
(*iii*) Value of other fixed assets including such items as furnitures, fixtures and fittings, railway sidings, bridges, trade marks, patents, etc.	....	....
(2) *Working capital—*		
(*i*) Value of stocks of raw materials, fuels and other materials used in the manufacturing process ..	....	
(*ii*) Value of stocks of finished products	....	
(*iii*) Value of all other items of working capital‡ ..	....	
Total productive capital employed [item II (1) *plus* II (2)]		

*If the accounts of the factory are closed more than once in an accounting year, all the dates on which they are closed should be given here; for example, if accounts are closed six-monthly, the dates of both six-monthly closings should be given.

†State here whether 'higher than,' 'equal to' or 'lower than', as the case may be.

‡Under this heading should be included all other items of working capital, as, for example, (*a*) cash in hand and at banks, (*b*) stocks of partly finished products, (*c*) net balance (*plus* or *minus* as the case may be) obtained after deducting the total of credit items from the total of debit items. The credit items should be items like debts due to the factory, advances by the factory against goods or to employees, bills of exchange payable to the factory, and the debit items should be items like amounts due for goods supplied to the factory, loans and bills of exchange payable by the factory.

PART (C)

PERSONS EMPLOYED, SALARIES AND WAGES PAID AND OTHER CONTRIBUTIONS MADE TO EMPLOYEES, DURING THE YEAR ENDING 31ST DECEMBER 19 .

Instructions for filling up this Part

(*a*) Particulars in the table below should relate to employees engaged in work connected directly or indirectly with the manufacture of the output as shown in Part (F). All administrative, technical and clerical staff should be included. Employees engaged in effecting delivery of the output should also be included, but persons employed in any retail sales organization maintained by the factory should be excluded. If the factory carries on any merchanting trade, i.e., sale of goods which were not subjected to any manufacturing process but merely bought and re-sold in the same condition as received), persons engaged in that part of the business should also be excluded.

(*b*) (*i*) The total number of man-hours worked during the year should be obtained by adding the total number of man-hours worked on each day on which the manufacturing processes were carried on in the factory. The total number of man-hours worked on any day on which the manufacturing processes were carried on in the factory should be obtained by multiplying the total attendances during each shift by the number of hours that shift was worked and adding the product so obtained for all shifts worked on that day.

(*ii*) Entries in column (2) against each of the side-headings 'men', 'women', 'boys' and 'girls' under "Workers" should be worked out in the manner described in paragraph (*b*) (*i*), but based on the attendances of 'men', 'women', 'boys' and 'girls', respectively.

(*c*) The average number of persons employed per day [column (3)] should be worked out by dividing the aggregate total attendances on all working days by the total number of working days during the year. In reckoning attendances, attendances by *budli* or substitution and temporary as well as permanent employees should be counted. Total attendances should be arrived at by taking the aggregate of daily attendances in respect of all working days,

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Absence for hours only need not be considered. Total attendances on any day should be the total of the attendanc on each shift worked during that day. Days on which the factory was closed for whatever cause and days on which th manufacturing processes were not carried on should not be treated as working days.

(*d*) Entries in column (4) should include salaries and wages, cost of living or dearness allowances, overtin earnings and other additional payments. For the purpose of entries in this column no deductions from salaries ar wages should be made in respect of items specified under clauses (*d*) to (*j*) of sub-section (2) of section 7 of the Pa ment of Wages Act, 1936. The remuneration to a proprietor should be included only if he is actively engaged in th business of the factory and then only to the extent to which it is paid in lieu of salary or wages. His share of th profits of the business should not be included.

(*e*) If for the purpose of entries in column (5), separate figures for each of the side-headings in column (1) a not available, the total money value of the privileges, benefits or contributions may be entered in the space provid for 'total'. The items of privileges or benefits or contributions included should be specified at the top of column (

(*f*) (*i*) "Worker" means a person employed for wages in any manufacturing processes or in cleaning any pa of the machinery or premises used for the manufacturing processes, or in any other kind of work whatsoever incident to or connected with the manufacturing processes or connected with the subject of the manufacturing processes, bu does not include any person solely employed in clerical capacity in any room or place where no manufacturing proce is being carried on [see also paragraph (*a*) above].

(*ii*) "Persons other than workers" should include all employees not covered by the term "worker" as defin in paragraph (*f*) (*i*), including clerical, administrative and technical staff, whether working in the factory premises any other place and whose salaries and wages are debitable to the factory's account [see also paragraph (*a*) above].

(*g*) "Adult" means a person who has completed the seventeenth year of age. The expression includes ar person who has completed the fifteenth but not the seventeenth year of age and has been certified to be an "adult" und the Factories Act, 1934.

(*h*) "Child" means a person who has not completed the fifteenth year of age and includes any person wh has completed the fifteenth but not the seventeenth year of age and has not been certified to be an "adult" under th Factories Act, 1934.

(*i*) Particulars relating to "workers" employed through contractors should be entered as far as they a available with the person submitting the return. If no particulars relating to "workers" employed through contracto are available, the entries against the side-heading 'Employed through contractors' should be "not available" in th relevant columns.

(*j*) If any class of "workers"—'men', 'women', 'boys' and 'girls'—was not employed during the year, th entry against that class of workers in columns (2) to (5) should be 'nil'. Spaces in columns (2) to (5) should not b left blank against any side-heading. Figures in columns (4) and (5) should be entered to the nearest rupee. Fractio should be omitted.

TABLE

Classification of persons employed	Total number of man-hours worked during the year	Average number of persons employed per day	Total salaries and wages paid in cash during the year less fines and deductions for absence or damage or loss	Total money value of any privilege or benefit or contributio not paid in cash but which is capab of being estimated i terms of money an which accrues to individual employees and not to a group of employees
(1)	(2)	(3)	(4)	(5)
			Rs.	Rs.
A. Workers .. Adults .. Men .. Employed directly by factory.				
A. Workers .. Adults .. Men .. Employed through contractors.				
A. Workers .. Adults .. Women .. Employed directly by factory.				
A. Workers .. Adults .. Women .. Employed through contractors				
A. Workers .. Children .. Boys .. Employed directly by factory.				
A. Workers .. Children .. Boys .. Employed through contractors.				
A. Workers .. Children .. Girls .. Employed directly by factory.				
A. Workers .. Children .. Girls .. Employed through contractors.				
Total ..				
B. Persons other than workers ..				
Total ..				

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PART (D)

FUEL, ELECTRICITY, COAL GAS, LUBRICATING MATERIALS AND WATER PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19

Instructions for filling up this Part

(a) *Fuel, electricity, etc., consumed in the year*—In the table below should be stated the quantity and purchase value of each item of fuel, of electricity and of other specified items consumed during the year. Only fuel, electricity, etc., which was *purchased* whether during the year or earlier, should be included. Fuel, electricity, etc., produced in the factory should not be included. If the amounts are not directly available from the books of the factory it should be noted that the amounts should cover actual purchases of each item effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of the stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include fuel, electricity, etc., acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(b) *Purchase value*—For the prupose of determining the purchase value of the quantity of each item of fuel, of electricity and of other items specified in the table, consumed during the year, the purchase value of the quantity purchased during the year should be taken as equal to the cost of the article landed at the factory, or of the electricity transmitted to the factory, i.e., any expenses incurred in transporting the article to the factory should be added to the payment made to the seller unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the cost.

(c) Electricity generated or coal gas produced at the factory, if consumed in the factory, should not be included. If any electricity generated or coal gas produced is sold to any person or transferred to allied concerns not covered by this return, such electricity or coal gas should be regarded as a product and its ex-factory net selling value should be included in Part (F).

(d) If any quantity of any article specified in this table was sold in the same condition as bought, particulars relating to it should be excluded from the table.

(e) If any item mentioned in column (1) of the table below was not consumed by the factory during the year covered by this return, the entry against it should be ' nil '. Spaces in columns (3) and (4) should not be left blank against any item.

(f) Quantity should be stated to the nearest unit specified for each item and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Fuel, electricity, etc., purchased at any time and consumed	Unit of quantity	Quantity purchased at any time and consumed during the year	Purchase value
(1)	(2)	(3)	(4)
			Rs.
I. **Fuel** (including fuel for generating electricity and coal gas for use in factory or for sale)—			
1. Coal (all kinds)	Ton.	....	....
2. Coke (all kinds)	Ton.	....	....
3. Charcoal	Maund (of 82 2/7 lbs.)	....	....
4. Firewood	Maund of 82 2/7 lbs.)	....	....
5. Fuel oils	Gallon.	....	....
6. Other fuels (value only)	——	....	....
II. **Electricity** (including electricity for lighting purposes)	Kilowatt hour	....	....
III. Coal gas	1000 Cub. ft.	....	....
IV. **Lubricating materials**—			
1. Lubricating oils	Gallon.	....	....
2. Other lubricants	Gallon.	....	....
	Cwt.	....	....
V. **Water**	1000 Gallons.	....	....
		Total ..	....

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PART (E)

MATERIALS PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR ENDING 31ST DECEMBER 19 , IN THE MANUFACTURE OF PRODUCTS AND BY-PRODUCTS MADE FOR SALE AND WORK GIVEN OUT DURING THE SAME YEAR

Instructions for filling up this Part

(*a*) *Materials consumed in the year*—In the table below should be stated the quantity and purchase value of each material [other than those specified in Part (D)] consumed during the year in the manufacture of products and by-products made for sale [as shown in Part (F)]. The table should cover all consumable stores. Only materials which were *purchased*, whether during the year or earlier, should be included. Materials made in the factory should not be included. If the amounts are not directly available from the books of the factory, it should be noted that the amounts should cover actual purchases of each material effected during the year *plus* stocks at the beginning of the year and *less* stocks at the end. The value of stocks at the beginning and at the end of the year should be taken at the book value. Purchases made during the year should include materials acquired from allied concerns. The purchase value of such transactions should be taken as equal to the value entered in the books of the factory in respect of which this return is made.

(*b*) *Purchase value*—

(1) For the purpose of determining the purchase value of the quantity of each material consumed during the year for the manufacture of products and by-products made for sale, the purchase value of the quantity of material purchased during the year should be taken as equal to the cost of the material landed at the factory, i.e., any expenses incurred in transporting the material to the factory should be added to the payment made to the seller of the material unless transport was carried out by the factory's own staff. If any duty was paid by the factory, it should also be added to the amount paid to the seller.

(2) If additions specified in paragraph (*b*) (1) to the amount paid to sellers are not available separately for each material, the amount paid to the sellers may be included in the figure of purchase value entered in columns (4), (6) and (8). If this procedure is adopted, (*a*) it should be clearly stated at the top of these columns that the additions specified in paragraph (*b*) (1) have not been made, and (*b*) the following information *must* be furnished in the space provided for the purpose at the bottom of the table (item VI) :—

(*i*) Names of items which should be added [see paragraph (*b*) (1) above] to the amount paid to sellers in order to arrive at the purchase value and which are not included in the value as entered, and

(*ii*) the total amount which should be added to the value of materials as entered in each of the columns (4), (6) and (8) in order to arrive at the purchase value.

(*c*) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received, should be excluded from the table.

(*d*) *Work given out to other firms or factories (item V in the table)*—The total amount paid to other firms or factories for work done on materials given out to them *plus* transport and any other charges incurred on these goods should be shown against this item.

(*e*) If a material listed in column (1) was not consumed by the factory, the entry against it should be 'nil.' Spaces in columns (3) to (8) should not be left blank against any item of material listed in column (1). Similarly, if no payment was made to other firms or factories for work done on materials given out to them (item V in the table), the entry against this item should be 'nil'. The space against this item also should not be left blank.

(*f*) Quantity should be stated to the nearest unit specified for each material and purchase value should be stated to the nearest rupee. Fractions should be omitted.

TABLE

Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
PRINCIPAL MATERIALS—							
A. *Iron and Steel*—							
1. Pig iron	Ton.						
2. Castings	Ton.						
3. Forgings	Ton.						
4. Bars and rods	Ton.						
5. Plates, sheets and strips	Ton.						

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Materials (other than those specified in Part (D) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D)) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1. PRINCIPAL MATERIALS—*contd.*			Rs.		Rs.		Rs.
A. *Iron and Steel*—concld.							
6. Angles, shapes and sections ..	Ton.						
7. Girders, beams and joists. ..	Ton.						
8. Wire	Ton.						
9. Wrought tubes	Ton.						
10. Steel tape	Ton.						
11. Other iron and steel, except finished parts (specify principal items)—							
(*a*)	Ton.						
(*b*)	Ton.						
(*c*)	Ton.						
(*d*)	Ton.						
(*e*)	Ton.						
(*f*) All others	Ton.						
B. *Brass*—							
12. Circles, plates, sheets and strips	Cwt.						
13. Castings	Cwt.						
14. Other brass, except finished parts (specify principal items)—							
(*a*)	Cwt.						
(*b*)	Cwt.						
(*c*)	Cwt.						
(*d*)	Cwt.						
(*e*)	Cwt.						
(*f*) All others ..	Cwt.						
C. *Copper*—							
15. Circles, plates, sheets and strips	Cwt.						
16. Other copper, except finished parts (specify principal items)—							
(*a*)	Cwt.						
(*b*)	Cwt.						
(*c*)	Cwt.						
(*d*)	Cwt.						
(*e*)	Cwt.						
(*f*) All others	Cwt.						
D. *Lead*							
17. Pig lead	Cwt.						
18. Sheets	Cwt.						
19. Other lead, except finished parts (specify principal items)—							
(*a*)	Cwt.						
(*b*)	Cwt.						
(*c*)	Cwt.						
(*d*)	Cwt.						
(*e*)	Cwt.						
(*f*) All others	Cwt.						

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Materials (other than those specified in Part (D)) purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS (OTHER THAN THOSE SPECIFIED IN PART (D) PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR *					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I. PRINCIPAL MATERIALS—*concld.*							
			Rs.		Rs.		Rs.
E. *Aluminium*—							
20. Ingots and slabs	Cwt.						
21. Circles, plates, sheets and strips	Cwt.						
22. Bars, rods, and sections ..	Cwt.						
23. Castings	Cwt.						
24. Other aluminium (except finished parts (specify principal items)—							
(*a*)	Cwt.						
(*b*)	Cwt.						
(*c*)	Cwt.						
(*d*)	Cwt.						
(*e*)	Cwt.						
(*f*)	Cwt.						
(*f*) All others	Cwt.						
F. *Tin*—							
25. Tin, in all forms, except finished parts.	Cwt.						
G. *Zinc*—							
26. Zinc, in all forms, except finished parts.	Cwt.						
H. *Other principal materials*—							
27. Nonferrous alloys except brass, in all forms.	Cwt.						
28. Rubber	Cwt.						
29. Paper, excluding packing and wrapping paper.	Cwt.						
30. Porcelain	Cwt.						
31. Electric wire and cable ..	Cwt.						
32. Electric motors	Number						
33. Otherc omponents, finished parts and accessories (value only) ..	..						
34. Timber, other than for packing purposes.	Cub. ft.						
35. Other principal materils (specify principal items)—							
(*a*)	Cwt.						
(*b*)	Cwt.						
(*c*)	Cwt.						
(*d*)	Cwt.						
(*e*)	Cwt.						
(*f*) All others (value only) ..	..						

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Materials [other than those specified in Part (D)] purchased and consumed in the manufacture of products and by-products made for sale and work given out	Unit of quantity	QUANTITY AND PURCHASE VALUE OF MATERIALS [OTHER THAN THOSE SPECIFIED IN PART (D)] PURCHASED AT ANY TIME AND CONSUMED DURING THE YEAR*					
		Indigenous		*Imported*		*Not known whether indigenous or imported*	
		Quantity	Purchase value	Quantity	Purchase value	Quantity	Purchase value
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Rs.		Rs.		Rs.
II. CHEMICALS AND AUXILIARY MATERIALS—							
36. Carbon	Cwt.						
37. Calcium carbide	Cwt.						
38. Acetylene	Cub. ft.						
39. Oxygen	Cub. ft.						
40. Hydrochloric acid (in terms of 1·14 specific gravity).	Cwt.						
41. Sulphuric acid (in terms of 100 per cent strength).	Cwt.						
42. Paints	Cwt.						
43. Varnishes	Cwt.						
44. *Resin*—							
(*a*) Synthetic	Cwt.						
(*b*) Natural	Cwt.						
45. Other chemicals and auxiliary materials (specify principal items) —							
(*a*)	Cwt.						
(*b*)	Cwt.						
(*c*)	Cwt.						
(*d*)	Cwt.						
(*e*)	Cwt.						
(*f*) All others (value only) ..	—						
III. PACKING MATERIALS—							
46. Hessian cloth	Yard. / Cwt.						
47. Gunny Cloth	Yard. / Cwt.						
48. Kraft paper	Cwt.						
49. Paper for labels	Cwt.						
50. Strawboard	Cwt.						
51. Other boards (including cortons)	Cwt.						
52. Waterproof packing paper not re-inforced.	Cwt.						
53. Waterproof packing paper, jute or cotton re-inforce.	Cwt.						
54. Timber	Cub. ft.						
55. Wooden cases and crates ..	Number.						
56. Hoops, iron	Cwt.						
57. Wire, lacing	Cwt.						
58. Nails, wire	Cwt.						
59. Other packing materials (value only).	..						
IV. OTHER MATERIALS INCLUDING CONSUMABLE STORES (VALUE ONLY) ..	..						
Total (of values only) ..	..						

	Amount paid for work done.
	Rs.
V. Amount paid to other firms or factories for work done on materials given out	

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VI. The following particulars are to be furnished only if in making entries in columns (4), (6) and (8) additions specified in paragraph (b) (1) of instructions relating to this Part have not been made to the amounts paid to the sellers of materials purchased during the year :—

(1) Names of items which should be added to the figures as given in columns (4), (6) and (8) in order to arrive at the purchase value [see paragraph (b) of instructions to this Part].

I..
II..
III..

(2) Total amount which should be added to the value as entered in columns (4), (6) and (8) in order to arrive at the purchase value—

(i) Additions to col. (4)	(ii) Additions to col. (6)	(iii) Additions to col. (8)
Rs............	Rs............	Rs............

* If it is known that any quantity of a material was either indigenous or imported, entries in respect of that quantity should be made in columns (3) and (4) or columns (5) and (6), as the case may be. With regard to any quantity of a material about which it is not known whether it was indigenous or imported, entries should be made in columns (7) and (8).

PART (F)

Products and by-products made and work done during the year ending 31st December 1946.

Instructions for filling up this Part

(a) *Products and by-products made in the year for sale*—Against item 1 of Table I should be stated the *ex*-factory net selling value of all products (including products made against specific orders) and of all by-products and waste products *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. Similarly, in Table II should be stated the quantity (including the quantity made against specific orders) and *ex*-factory net selling value of each product specified in that table *made in the year of return for sale,* whether sold in that year or held in stock for sale during a subsequent period. If these amounts are not directly available from the books of the factory it should be noted that the amounts should cover the actual sales effected in the year *plus* stocks at the end of the year and *less* stocks at the beginning. The value of stocks at the beginning and at the end of the year should be taken at the book value. The *ex*-factory net selling value should include cost of packing materials used (except the cost of returnable cases or other returnable packing). Sales effected during the year should include any transfers of products and by-products made to allied concerns and credit for whose value was secured by book adjustments. *Ex*-factory net selling value of such transactions should be taken as equal to value entered in the books of the factory in respect of which this return is made.

(b) *Ex-factory net selling value*—For the purpose of determining the *ex*-factory net selling value, the value of sales to be taken into account should be the amount charged to customers *less* (i) discounts or rebates, allowances for returnable cases or other returnable packing, and any other drawbacks allowed to customers, and (ii) payments to transport firms railways, etc., for carriage outwards. Charges made for delivery when delivery is carried out by the factory's own staff should not be deducted.

(c) *Work in progress at the end and at the beginning of the year* (*items 4 and 6 of Table I*)—For the purpose of determining the total output attributable to the year covered by this return, account must be taken of the value of work in progress at the end and at the beginning of that year. In both cases the value should be estimated on the basis of materials or parts used or worked up in the construction of plant and machinery, cost of labour expended on them, together with due allowance for general charges and profits.

(d) While Table I should cover all output of the factory, building or structural construction work under taken outside the factory premises should be excluded from the value figures furnished in that table.

(e) *Electricity generated and coal gas produced and sold*—Any electricity generated or coal gas produced at the factory and sold to any person or transferred to allied concerns should be regarded as a product and should be included in the entry against item 1 in Table I.

(f) *Exclusion of merchanted goods*—Particulars relating to goods which were not subjected to any manufacturing process but were merely bought and re-sold in the same condition as received should be excluded from the tables.

(g) If no income accrues to the factory under any of the heads listed in Table I, the entry against that head should be " nil." Space against any head of that table should not be left blank. Similarly, if a product listed in column (1) of Table II was not made by the factory, the entry against it should be " nil." Space in columns (3) and (4) should not be left black against any item of product listed in column (1) of Table II.

TABLE I—Value of total Output

1.	*Ex*-factory net selling value of all products made during the year for sale (including products made against specific orders from customers), and of all by-products and waste products ..	Rs.
2.	Amount received for work done for customers on materials supplied by them	Rs.
3.	Amount received for repairs work ..	Rs.
4.	Value of work in progress at the end of the year ..	Rs.
5.	Total of items 1 to 4 ..	Rs.
6.	*Less* Value of work in progress at the beginning of the year ..	Rs.
	Total value of products and by-products made and work done in the year of return (item 5 *minus* 6) ..	Rs.

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TABLE II—Output of certain specified products.

Description of Products	Unit of quantity	Quantity made during the year for sale	*Ex*-factory Net Selling value
(1)	(2)	(3)	(4)
			Rs.
A. Prime Movers—			
1. Steam Engines—			
(*a*) Reciprocating engines	Number		
(*b*) Steam turbines	Number.		
2. Internal Combustion Engines—			
(*a*) Gas engines	Number.		
(*b*) Petrol, kerosene or other light oil engines	Number.		
(*c*) Heavy oil engines ..	Number.		
3. Miscellaneous—			
(*a*) Hydraulic turbines ..	Number.		
(*b*) Other engines	Number.		
B. Electrical Machinery and Equipment—			
1. Electric Generators and Motors—			
(*a*) Generators, A. C.	Number.		
(*b*) Generators, D. C.	Number.		
(*c*) Motors, A. C. type	Number.		
(*d*) Motors, D. C. type	Number.		
(*e*) Components, parts and accessories (value only)			
2. Transformers and Switchgear—			
(*a*) Power transformers ..	Number.		
(*b*) Instrument transformers ..	Number.		
(*c*) Rotary converters—A. C./D. C.	Number.		
(*d*) Rectifiers A. C./D. C. ..	Number.		
(*e*) Switch gear and switchboards (value only)			
(*f*) Components, parts and accessories (value only) ..			
3. Electric Fans—			
(*a*) Table Fans	Number.		
(*b*) Ceiling Fans	Number.		
(*c*) Other Fans	Number.		
(*d*) Components, parts and accessories (value only)			
4. Electric Lamps—			
(*a*) Incandescent—filament lamps—			
(*i*) Lamps other than miniature lamps ..	Number.		
(*ii*) Miniature lamps ..	Number.		
(*b*) Lamps other than incandescent—filament lamps	Number.		
(*c*) Components, parts and accessories (value only).			
C. Industrial Plant and Machinery—			
1. Textile Machinery—			
(*a*) ***Looms***—			
(*i*) Cotton looms ..	Number.		
(*ii*) Woollen looms ..	Number.		
(*iii*) Silk looms	Number.		
(*iv*) Jute looms	Number.		
(*v*) Components, parts and accessories (value only) ..			
(*b*) ***Robbins***—			
(*i*) Cotton bobbins ..	Number.		
(*ii*) Woollen bobbins ..	Number.		
(*iii*) Silk bobbins	Number.		
(*iv*) Jute bobbins	Number.		

CONF IA

Description of Products	Unit of quantity	Quantity made during the year for sale	Ex-factory Net Selling Value
1	2	3	4
			Rs.
C. *Industrial Plant and Machinery*—concld.			
1. Textile Machinery—*concld.*			
(c) *Shuttles*—			
(i) Cotton shuttles ..	Number.		
(ii) Woollen shuttles ..	Number.		
(iii) Silk shuttles	Number.		
(iv) Jute shuttles	Number.		
(d) *Spindles*—			
(i) Cotton spindles ..	Number.		
(ii) Woollen spindles ..	Number.		
(iii) Silk spindle	Number.		
(iv) Jute spindles	Number.		
2. Paper making and board making machinery including components, parts and accessories (value only)			
3. Cement manufacturing machinery including components, parts and accessories (value only)			
4. Power Alcohol manufacturing machinery including components, parts and accessories (value only)			
D. *Light-Engineering Products*—			
1. Typewriters—			
(a) Typewriters manufactured ..	Number.		
(b) Typewriters assembles ..	Number.		
(c) Typewriters reconditioned ..	Number.		
(d) Components, parts and accessories (value only)			
2. Accounting and Calculating Machines—			
(a) Electric models	Number.		
(b) Others	Number.		
(c) Components, parts and accessories (value only)			
3. Sewing Machines—			
(a) Hand operated—			
(i) Household	Number.		
(ii) Industrial	Number.		
(b) Foot operated—			
(i) Household	Number.		
(ii) Industrial	Number.		
(c) Power operated—			
(i) Household	Number.		
(ii) Industrial	Number.		
(d) Components, parts and accessories (value only)			
4. Bicycles—			
(a) Bicycles, complete, men's ..	Number.		
(b) Bicycles, complete, women's ..	Number.		
(c) Bicycles, complete, children's ..	Number.		
(d) Tricycles	Number.		
(e) Components, parts and accessories (value only)			
5. Producer Gas Plants—			
(a) Up draught type, complete plants	Number.		
(b) Down draught type, complete plants	Number.		
(c) Cross draught type, complete plants	Number.		
(d) Duo draught type, complete plants	Number.		
(e) Other types, complete plants ..	Numb. ie		
(f) Components, parts and accessories (value only) ..			

CONFIDENTIAL

Description of Products	Unit of quantity	Quantity made during the year for sale	*Ex*-factory Net Selling value
(1)	(2)	(3)	(4)
E. *Machine Tools*—			Rs.
1. Lathes	Number.		
2. Boring Machines	Number.		
3. Drilling Machines	Number		
4. Gear Cutting Machines	Number.		
5. Tool Grinding Machines	Number.		
6. Milling Machines	Number.		
7. Planing Machines	Number.		
8. Slotting Machines	Number.		
9. Shaping Machines	Number.		
10. Punching and Shearing Machines ..	Number.		
11. Sawing Machines	Number.		
12. Other Machine Tools, complete ..	Number.		
13. Components, parts and accessories (value only)			

Punjab Government notification No. 6556-.I. L. 45/46294, dated the 20th November 1945 is hereby cancelled.

K. V. F. MORTON

Secretary to Government, Punjab
Electricity and Industries Departments

1937 CS—1,125—19-12.45—SGPP Lahore

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LAHORE, SATURDAY, DECEMBER 22, 1945

DEPARTMENT OF CIVIL SUPPLIES

Foodgrains

NOTIFICATION

The 21st December 1945

No. 12970-CS(FG)-45/44872—In exercise of the powers conferred by rule 81 of the Defence of India Rules, the Governor of the Punjab is pleased to direct that with effect from the date of this notification, Gowara shall not be moved by rail, road or any other means, outside the limits of the British Punjab, except under and in accordance with a permit issued by the Director of Civil Supplies, Punjab, or the Director of Food Purchases, Punjab, or by an officer authorised by Government in this behalf.

2. Nothing contained in this notification shall apply to movements under military credit note.

3. Applications for permits shall be made, in writing, and shall furnish the following particulars :—

(1) Name and address of the consignor,

(2) Name and address of the consignee,

(3) Place of despatch,

(4) Place and Province or State of destination,

(5) Quantity proposed to be exported,

(6) The way in which movement is to take place.

4. If any person contravenes this Order, then without prejudice to any other punishment to which he may be liable, any Court trying the offence shall order that the stock or quantity, together with the packages and coverings thereof, in respect of which the Court is satisfied that the offence has been committed shall be forfeited to His Majesty, unless for reasons to be recorded in writing the Court is of opinion that the direction should not be made in respect of the whole, or as the case may be, a part thereof.

5. With reference to rule 119, Defence of India Rules, notice of this order shall be given by publication in the *Punjab Gazette*, by the issue of a Press Note, by informing the Railway administrations concerned and by District Magistrates in their respective districts.

F. B. WACE

Secretary to Government, Punjab

Civil Supplies Department

CIVIL SUPPLIES DEPARTMENT

NOTIFICATION

The 21st December 1945

No. 7624-CS (G)-45/44880—In exercise of the powers conferred by sub-rule (2) of rule 81 of the Defence of India Rules, the Governor of the Punjab is pleased to direct that no person shall hire or for hire any sugar cane crusher with three Kar for a hire charge in excess of the maximum charges per season specified below :—

Type and size of sugar-cane crusher with three Karahas	*Maximum hire charges season* Rs. A. P.
(1) Nahan Sultan (Large size) with three Karahas.	60 0 0
(2) Nahan Nawab (Medium) with three Karahas.	55 0 0
(3) (a) Others (large) with three Karahas.	50 0 0
(b) Others (Medium) with three Karahas.	47 8 0
(c) Other (Small) with three Karahas.	45 0 0

2. This Order shall come into force at once.

3. With reference to rule 119 of the Defence India Rules, this Order shall be given publicity publication in the *Punjab Gazette*, by the issue c press note, by display on notice boards at the De Commissioner's office, the District Board Office an Tahsil offices. The Deputy Commissioner may publish this order through the Tahsil Agency and such other means as he may consider suitable.

4. This Order cancels previous order relatin hire charges of Sugarcane Crushers published Punjab Government notification No. 6879-CS(G 40412, dated the 23rd November 1945.

F. B. WACE

Secretary to Government, Punjab

Civil Supplies Departme

DEPARTMENT OF CIVIL SUPPLIES

FOODGRAINS

NOTIFICATION

The 22nd December 1945

No. 12972-CS(FG)-45/40906—In exercise o powers conferred by rule 81 of the Defence of Rules, the Governor of the Punjab is pleased to the following Order:—

1. (a) This Order may be called the P Hoarding of Rice and Paddy Prevention Order,

(b) It extends to the whole of the Punjab.

(c) It shall come into force at once.

2. In this Order :—

(a) "Licensee" means any person who ho licence under the Punjab Foodgrains Control C 1944.

Price : Re. 0-2-0

(b) "Return" means a return in Form C as set forth in the Second Schedule of the Punjab Foodgrains Control Order, 1944.

3. Except with the permission in writing of the Director of Civil Supplies or the Director of Food Purchases, Punjab, or any gazetted officer authorised by either of them, as the case may be, in this behalf, no licensee shall have in his possession, whether in his own godowns or held on his behalf by a Rice Mill, at any one time stocks of rice or paddy :—

(a) exceeding 250 maunds of each foodgrain, if no stocks of such foodgrain had been shown in any of the returns submitted by him from October 1944 to April 1945 (both inclusive) ;

(b) subject to the limit prescribed in sub-clause (c), exceeding the largest amount of any such foodgrain shown in any of the monthly returns submitted by him from October 1944 to April 1945 (both inclusive) ;

(c) in any case exceeding 2,500 maunds of rice and 7,500 maunds of paddy.

4. A licensee holding stocks in excess of the limits prescribed in clause 3 shall dispose of the excess stocks within 21 days from the date of the enforcement of this Order.

5. If any person contravenes the provisions of clause 3 or clause 4 of this Order, then without prejudice to any other punishment to which he may be liable, any court trying the offence shall order that the stock or quantity of foodgrains, together with the packages and coverings thereof, in respect of which the court is satisfied that the provisions of this Order have been contravened, shall be forfeited to His Majesty, unless for reasons to be recorded in writing the court is of opinion that the direction should not be made in respect of the whole, or as the case may be, a part of the foodgrain.

6. For the purposes of Rule 119 of the Defence of India Rules, this Order shall be given publicity by—

(a) publication in the *Punjab Gazette* ;

(b) publication in the following newspapers, viz., the "The Tribune ", Lahore, The Civil and Military Gazette, Lahore, "Ajit", Lahore, "Shah Baz", Lahore, "Milap" and 'Vir Bharat', Lahore, and

(c) affixation on the notice boards at the courts of all District Magistrates in the Punjab.

F. B. WACE

Secretary to Government, Punjab

Civil Supplies Department

LOCAL GOVERNMENT DEPARTMENT

Corporation

NOTIFICATION

The 22nd December 1945

No. 4516-Cr-45/33037—In exercise of the powers conferred by section 401 of the City of Lahore Corporation Act, 1941, the Governor of the Punjab is pleased to make the following amendment to the rules published with the Punjab Government Notification No. 3973-Cr-45/30607, dated the 21st November 1945 :—

AMENDMENT

In rule IV-1 the following clause shall be added after clause (h) :—

(i) has not passed the Primary examination from a recognised school or who cannot, or if he is blind, could not before he became blind read and write Urdu, English, Hindi (in Devnagri script) or Punjabi (in Persian or Gurmukhi script).

G. MUEEN-UD-DIN

Secretary to Government Punjab

Medical and Local Government Department

2130 CS—1095—22-12-45—SGPP Lahore.